

**Exhibit B**

**Monthly Statements**

UNITED STATES DISTRICT COURT  
DISTRICT OF PUERTO RICO

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In re:	PROMESA Title III
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,	
as representative of	No. 17 BK 3283-LTS
THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i> ,	(Jointly Administered)
Debtors. <sup>1</sup>	

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IN RE:	PROMESA Title III
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,	
as representative of	No. 17 BK 3566-LTS
THE EMPLOYEES RETIREMENT SYSTEM OF THE GOVERNMENT OF THE COMMONWEALTH OF PUERTO RICO,	
Debtor.	

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**COVER SHEET TO FORTY-SEVENTH MONTHLY FEE APPLICATION OF  
PROSKAUER ROSE LLP AS ATTORNEYS TO THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO, AS REPRESENTATIVE OF DEBTOR,  
EMPLOYEES RETIREMENT SYSTEM (“ERS”)  
FOR THE PERIOD FEBRUARY 1, 2021 THROUGH FEBRUARY 28, 2021**

**ALL FEES IN THIS MONTHLY FEE STATEMENT WERE INCURRED OUTSIDE OF  
PUERTO RICO**

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<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283- LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17- BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5233-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Name of Applicant: Proskauer Rose LLP (“Proskauer”)

Authorized to Provide  
Professional Services to: Financial Oversight and Management Board, as  
Representative for the Debtor Pursuant to  
PROMESA Section 315(b)

Period for which compensation  
and reimbursement for fees and services  
is sought: February 1, 2021 through February 28, 2021

Amount of compensation sought  
as actual, reasonable and necessary: **\$256,061.80**

Amount of expense reimbursement sought  
as actual, reasonable and necessary: **\$9,349.13**

Total Amount for these Invoices: **\$265,410.93**

This is a: X monthly \_\_\_ interim \_\_\_ final application.

This is Proskauer’s 47th monthly fee application in these cases.

**Principal Certification**

I hereby authorize the submission of this Monthly Fee Statement for February 2021.

A handwritten signature in blue ink, appearing to read 'Jaime A. El Koury', is positioned above a horizontal line.

Jaime A. El Koury  
General Counsel to the Financial Oversight and  
Management Board for Puerto Rico

On March 31, 2021 sent to:

**FOMB:**

Financial Oversight and Management Board  
40 Washington Square South  
Office 314A  
New York, NY 10012  
Attn: Professor Arthur J. Gonzalez  
FOMB Board Member

O'Neill & Borges LLC  
250 Muñoz Rivera Ave., Suite 800  
San Juan, PR 00918  
Attn: Hermann D. Bauer, Esq.

**Office of United States Trustee**

Office of the United States Trustee for the District of  
Puerto Rico  
Edificio Ochoa, 500 Tanca Street, Suite 301  
San Juan, PR 00901  
(In re: Commonwealth of Puerto Rico)

Office of the United States Trustee for Region 21  
75 Spring Street, SW, Room 362  
Atlanta, GA 30303  
Attn: Guy G. Gebhardt  
Acting United States Trustee (Region 21)  
(In re: Commonwealth of Puerto Rico)

**Co-Counsel for the Official Committee of Unsecured  
Creditors:**

Paul Hastings LLP  
200 Park Avenue  
New York, NY 10166  
Attn: Luc. A. Despins, Esq.

Casillas, Santiago & Torres, LLC  
El Caribe Office Building  
53 Palmeras Street, Ste. 1601  
San Juan, Puerto Rico 00901-2419  
Attn: Juan J. Casillas Ayala, Esq.  
Alberto J. E. Añeses Negrón, Esq.

**Co-Counsel for the Fee Examiner**

Godfrey & Kahn S.C.  
One East Main Street, Suite 500  
Madison, WI 53703  
Attn: Katherine Stadler

EDGE Legal Strategies, PSC  
252 Ponce de León Avenue  
Citibank Tower, 12<sup>th</sup> Floor  
San Juan, PR 00918  
Attn: Eyck O. Lugo

**Co-Counsel for AAFAF:**

O'Melveny & Myers LLP,  
Times Square Tower  
7 Times Square  
New York, NY 10036  
Attn: John J. Rapisardi, Esq.  
Suzanne Uhland, Esq.  
Diana M. Perez, Esq.

Marini Pietrantonio Muñiz LLC  
MCS Plaza, Suite 500  
255 Ponce de León Ave  
San Juan, PR 00917  
Attn: Luis C. Marini-Biaggi, Esq.  
Carolina Velaz-Rivero, Esq.

**Co-Counsel for the Official Committee of Retirees:**

Jenner & Block LLP  
919 Third Avenue  
New York, NY 10022-3908  
Attn.: Robert Gordon, Esq.  
Richard Levin, Esq.

Jenner & Block LLP  
353 N. Clark Street  
Chicago, IL 60654  
Attn.: Catherine Steege, Esq.  
Melissa Root, Esq.

Bennazar, García & Milián, C.S.P.  
Edificio Union Plaza, PH-A  
416 Avenida Ponce de León  
Hato Rey, PR 00918  
Attn.: A.J. Bennazar-Zequeira, Esq.

**Puerto Rico Department of Treasury**

PO Box 9024140  
San Juan, PR 00902-4140  
Attn: Reylam Guerra Goderich, Deputy Assistant of  
Central Accounting  
Omar E. Rodríguez Pérez, CPA, Assistant  
Secretary of Central Accounting  
Angel L. Pantoja Rodríguez, Deputy Assistant of  
Internal Revenue and Tax Policy  
Francisco Parés Alicea, Assistant Secretary of  
Internal Revenue and Tax Policy  
Francisco Peña Montañez, CPA, Assistant  
Secretary of the Treasury

ERS – General			
Task Code	Matter Description	Total Billed Hours	Total Fees Requested
204	Communications with Claimholders	21.50	\$18,339.50
205	Communications with the Commonwealth and its Representatives of the Commonwealth or its Instrumentalities	0.20	\$170.60
210	Analysis and Strategy	237.00	\$202,161.00
212	General Administration	21.90	\$6,697.90
215	Plan of Adjustment and Disclosure Statement	30.10	\$25,675.30
218	Employment and Fee Applications	6.60	\$2,932.20
219	Appeal	0.10	\$85.30
<b>Total</b>		<b>317.40</b>	<b>\$256,061.80</b>

Summary of Legal Fees for the Period February 2021

**ACROSS ALL ERS-RELATED MATTERS**

Professional	Position/Title	Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Brian S. Rosen	Partner	BSGR & B	\$853.00	0.50	\$426.50
Jeffrey W. Levitan	Partner	BSGR & B	\$853.00	96.60	\$82,399.80
Lary Alan Rappaport	Partner	Litigation	\$853.00	0.10	\$85.30
Margaret A. Dale	Partner	Litigation	\$853.00	35.40	\$30,196.20
Martin J. Bienenstock	Partner	BSGR & B	\$853.00	4.30	\$3,667.90
Michael A. Firestein	Partner	Litigation	\$853.00	0.40	\$341.20
Paul Possinger	Partner	BSGR & B	\$853.00	1.20	\$1,023.60
Steven O. Weise	Partner	Corporate	\$853.00	42.90	\$36,593.70
Timothy W. Mungovan	Partner	Litigation	\$853.00	0.60	\$511.80
Jennifer L. Roche	Senior Counsel	Litigation	\$853.00	27.40	\$23,372.20
Joshua A. Esses	Associate	BSGR & B	\$853.00	24.10	\$20,557.30
Mee R. Kim	Associate	Litigation	\$853.00	39.40	\$33,608.20
Megan R. Volin	Associate	Corporate	\$853.00	1.80	\$1,535.40
William D. Dalsen	Associate	Litigation	\$853.00	16.00	\$13,648.00
Yvonne O. Ike	E-Discovery Attorney	Professional Resources	\$421.00	2.50	\$1,052.50
<b>TOTAL</b>				<b>293.20</b>	<b>\$249,019.60</b>

Paraprofessional	Position/Title	Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Alexander N. Cook	Legal Assistant	Corporate	\$291.00	9.50	\$2,764.50
Lawrence T. Silvestro	Legal Assistant	Litigation	\$291.00	0.90	\$261.90
Natasha Petrov	Legal Assistant	BSGR & B	\$291.00	4.80	\$1,396.80
Shealeen E. Schaefer	Legal Assistant	Labor & Employment	\$291.00	9.00	\$2,619.00
<b>TOTAL</b>				<b>24.20</b>	<b>\$7,042.20</b>

<b>SUMMARY OF LEGAL FEES</b>	<b><u>Hours</u></b> <b>317.40</b>	<b><u>Fees</u></b> <b>\$256,061.80</b>
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Summary of Disbursements for the period February 2021

**ACROSS ALL ERS-RELATED MATTERS**

<b>EXPENSE CATEGORY</b>	<b>AMOUNTS</b>
Practice Support Vendors	\$3,175.00
Reproduction	\$134.80
Westlaw	\$688.00
Reproduction Color	\$1,992.20
Messenger/Delivery	\$103.84
Highq Licensing	\$555.00
Transcripts & Depositions	\$2,700.29
<b>TOTAL</b>	<b>\$9,349.13</b>

Proskauer requests payment of fees and reimbursement of expenses in accordance with the procedures set forth in the Interim Compensation Order (*i.e.*, payment of ninety percent (90%) of the compensation sought, in the amount of \$230,455.62 and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$9,349.13) in the total amount of \$239,804.75.

### **Professional Certification**

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, Proskauer Rose LLP does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

/s/ Martin J. Bienenstock

Martin J. Bienenstock (*pro hac vice*)  
Proskauer Rose LLP  
Eleven Times Square  
New York, NY 10036  
Tel: (212) 969-3000  
Fax: (212) 969-2900

## **Exhibit A**

**Client Name**  
**Matter Name**FOMB (33260)  
PROMESA TITLE III: ERS (0007)

Exhibit Exhibit B Page 13 of 104

**Invoice Date**  
**Invoice Number**30 Mar 2021  
21026951**Task Summary**

<b>Task</b>	<b>Hours</b>	<b><u>Fees Incurred</u></b>
204 Communications with Claimholders	21.50	18,339.50
205 Communications with the CW, its Instrumentalities or Representatives	0.20	170.60
210 Analysis and Strategy	237.00	202,161.00
212 General Administration	21.90	6,697.90
215 Plan of Adjustment and Disclosure Statement	30.10	25,675.30
218 Employment and Fee Applications	6.60	2,932.20
219 Appeal	0.10	85.30
<b>Total Fees</b>	<b>317.40</b>	<b>\$ 256,061.80</b>

Client Name  
Matter NameFOMB (33260)  
PROMESA TITLE III: ERS (0007)

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Invoice Date  
Invoice Number30 Mar 2021  
21026951**Description of Services Rendered**

<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
<b>Communications with Claimholders – 204</b>					
16 Feb 2021	Bienenstock, Martin J.	204	[REDACTED: Work relating to court-ordered mediation].	0.60	511.80
16 Feb 2021	Dale, Margaret A.	204	[REDACTED: Work relating to court-ordered mediation] (0.70); [REDACTED: Work relating to court-ordered mediation] (0.50); Telephone call with R. Kim regarding expert reports regarding valuations/assets (0.20); [REDACTED: Work relating to court-ordered mediation] (0.20); Review best interest test materials regarding ERS (1.00).	2.60	2,217.80
16 Feb 2021	Possinger, Paul V.	204	[REDACTED: Work relating to court-ordered mediation] (0.80); Follow-up e-mails regarding best interest test analysis (0.10).	0.90	767.70
25 Feb 2021	Bienenstock, Martin J.	204	[REDACTED: Work relating to court-ordered mediation] (1.50).	1.50	1,279.50
25 Feb 2021	Dale, Margaret A.	204	[REDACTED: Work relating to court-ordered mediation] (0.30); [REDACTED: Work relating to court-ordered mediation] (1.50); [REDACTED: Work relating to court-ordered mediation] (0.30); [REDACTED: Work relating to court-ordered mediation] (0.20); [REDACTED: Work relating to court-ordered mediation] (2.30); [REDACTED: Work relating to court-ordered mediation] (0.10); [REDACTED: Work relating to court-ordered mediation] (0.30); Review letter from Jones Day regarding Acellion intrusion (0.10); E-mails with W. Dalsen and C. Peterson regarding impacted file (0.20).	5.30	4,520.90
25 Feb 2021	Possinger, Paul V.	204	[REDACTED: Work relating to court-ordered mediation].	0.30	255.90
25 Feb 2021	Roche, Jennifer L.	204	[REDACTED: Work relating to court-ordered mediation] (1.50); [REDACTED: Work relating to court-ordered mediation] (2.30); [REDACTED: Work relating to court-ordered mediation] (0.20).	4.00	3,412.00

Client Name  
Matter NameFOMB (33260)  
PROMESA TITLE III: ERS (0007)

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Invoice Date  
Invoice Number30 Mar 2021  
21026951

<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
25 Feb 2021	Dalsen, William D.	204	[REDACTED: Work relating to court-ordered mediation] (0.70); [REDACTED: Work relating to court-ordered mediation] (0.90); Review draft disclosure statement sections pertaining to ERS (0.60); [REDACTED: Work relating to court-ordered mediation] (0.50); [REDACTED: Work relating to court-ordered mediation] (2.30); Review letter from Jones Day regarding Accellion FTA data breach and potential effect on Board (0.80).	5.80	4,947.40
28 Feb 2021	Weise, Steven O.	204	[REDACTED: Work relating to court-ordered mediation].	0.50	426.50
<b>Communications with Claimholders Sub-Total</b>				<b>21.50</b>	<b>\$18,339.50</b>
<b>Communications with the CW, its Instrumentalities or Representatives – 205</b>					
23 Feb 2021	Mungovan, Timothy W.	205	[REDACTED: Work relating to court-ordered mediation] (0.20).	0.20	170.60
<b>Communications with the CW, its Instrumentalities or Representatives Sub-Total</b>				<b>0.20</b>	<b>\$170.60</b>
<b>Analysis and Strategy – 210</b>					
01 Feb 2021	Dale, Margaret A.	210	[REDACTED: Work relating to court-ordered mediation] (0.50); [REDACTED: Work relating to court-ordered mediation] (0.40); Telephone call with M. Firestein and J. Levitan related to stipulation to extend statute of limitations between Commonwealth, ERS, HTA on the one hand and government entities on the other (0.40).	1.30	1,108.90
01 Feb 2021	Firestein, Michael A.	210	Telephone conference with M. Dale and J. Levitan on ERS stipulation issues and related strategy (0.40).	0.40	341.20
01 Feb 2021	Levitan, Jeffrey W.	210	Review tolling stipulations, e-mails with M. Dale regarding same (0.50); Teleconference E. Barak regarding tolling (0.20); Teleconference M. Dale, M. Firestein regarding tolling (0.40); Review team e-mails regarding tolling (0.10).	1.20	1,023.60

Client Name  
Matter NameFOMB (33260)  
PROMESA TITLE III: ERS (0007)

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Invoice Date  
Invoice Number30 Mar 2021  
21026951

<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
01 Feb 2021	Levitan, Jeffrey W.	210	[REDACTED: Work relating to court-ordered mediation] (0.50); [REDACTED: Work relating to court-ordered mediation] (0.90); Review cases cited in briefs to prepare for argument (1.70).	3.10	2,644.30
02 Feb 2021	Dale, Margaret A.	210	Review stipulation extending tolling of statute of limitations (0.20); Telephone call with W. Dalsen regarding stipulations relating to tolling of statute limitations (0.20).	0.40	341.20
02 Feb 2021	Levitan, Jeffrey W.	210	E-mails R. Kim regarding cash issues (0.30); Analyze ERS lien scope opposition brief to prepare for argumer prepare list of issues (1.30); E-mails J. Roche regarding hearing preparation (0.20).	1.80	1,535.40
02 Feb 2021	Roche, Jennifer L.	210	Prepare materials for lien scope hearing.	0.20	170.60
02 Feb 2021	Dalsen, William D.	210	Call with M. Dale regarding ERS statute of limitations issues (0.20); Review ERS tolling stipulation per M. Dale request (0.10); Correspondence with M. Dale regarding ERS tolling stipulation (0.30).	0.60	511.80
02 Feb 2021	Kim, Mee (Rina)	210	E-mails with M. Dale, J. Levitan and O'Melveny team regarding ERS cash (0.30); Teleconference with M. Dale regarding same (0.10); E-mails with M. Dale, J. Levitan, Board staff and Ernst Young team regarding same (0.30); E-mails with M. Dale and Proskauer team regarding same (0.20).	0.90	767.70
03 Feb 2021	Dale, Margaret A.	210	Review analysis of statute of limitations/tolling issues (0.40); E-mails with Ernst Young, Board, J. Levitan, B. Rosen and R. Kim regarding cash accounts (0.50).	0.90	767.70
03 Feb 2021	Levitan, Jeffrey W.	210	Review e-mails and analysis regarding cash accounts, e-mails R. Kim regarding same (0.50); Review ERS lien scope summary judgment reply brief (1.10); Review cases cited in lien scope summary judgment briefs (1.10).	2.70	2,303.10



Client Name  
Matter NameFOMB (33260)  
PROMESA TITLE III: ERS (0007)

Exhibit Exhibit B Page 17 of 104

Invoice Date  
Invoice Number30 Mar 2021  
21026951

<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
03 Feb 2021	Kim, Mee (Rina)	210	Teleconference with M. Dale, J. Levitan and B. Rosen regarding ERS cash (0.20); E-mails with M. Dale, Proskauer team and Ernst Young team regarding same (0.30); E-mails with M. Dale and J. Levitan regarding same (0.20).	0.70	597.10
04 Feb 2021	Levitan, Jeffrey W.	210	E-mails J. Roche regarding argument outline (0.20); Review draft argument outline (1.40).	1.60	1,364.80
04 Feb 2021	Roche, Jennifer L.	210	Revise lien scope oral argument outline.	0.80	682.40
04 Feb 2021	Kim, Mee (Rina)	210	Revise draft outline of lien scope summary judgment arguments (3.00); E-mails with J. Roche regarding same (0.20).	3.20	2,729.60
05 Feb 2021	Dale, Margaret A.	210	Review oral argument outline for lien scope motions (0.80); E-mails with R. Kim regarding ERS accounts/call with Ernst Young (0.20).	1.00	853.00
05 Feb 2021	Levitan, Jeffrey W.	210	E-mails J. Roche, R. Kim regarding argument preparation, cash issues (0.50); Edit hearing outline (3.80); Review hearing binder (0.80); Teleconference R. Kim, Ernst Young regarding cash issues (0.40).	5.50	4,691.50
05 Feb 2021	Weise, Steven O.	210	Review outline of oral argument on tracing issues.	2.60	2,217.80
05 Feb 2021	Kim, Mee (Rina)	210	E-mails With M. Dale, J. Levitan and O'Melveny team regarding ERS cash (0.30); E-mails with M. Dale and J. Levitan regarding same (0.80); E-mails with M. Dale, J. Levitan and Ernst Young team regarding same (0.20); Teleconference with J. Levitan and Ernst Young team regarding same (0.60); E-mail with J. Roche regarding lien scope litigation strategy (0.10); E-mails with Brattle team regarding same (0.10).	2.10	1,791.30
06 Feb 2021	Levitan, Jeffrey W.	210	Review, note comments on argument outline.	1.90	1,620.70
06 Feb 2021	Weise, Steven O.	210	Review tracing issues.	2.70	2,303.10
07 Feb 2021	Levitan, Jeffrey W.	210	Review, note comments on argument outline.	2.60	2,217.80
07 Feb 2021	Weise, Steven O.	210	Review tracing issues.	3.40	2,900.20

Client Name  
Matter NameFOMB (33260)  
PROMESA TITLE III: ERS (0007)

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Invoice Date  
Invoice Number30 Mar 2021  
21026951

<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
08 Feb 2021	Dale, Margaret A.	210	Conference call with ERS representatives, AAFAF, O'Melveny, and J. Levitan and R. Kim regarding ERS budget and account restriction (0.90); Conference call with J. Levitan and R. Kim regarding ERS budget issues (0.20); Draft update to Ernst Young and Board regarding call with ERS Representatives, AAFAF, and O'Melveny regarding accounts (0.60).	1.70	1,450.10
08 Feb 2021	Levitan, Jeffrey W.	210	E-mails M. Dale regarding prepare for call (0.30); Prepare, participate in call (partial) with M. Pocha, ERS and AAFAF representatives regarding cash issues (0.50); Teleconference M. Dale, R. Kim regarding follow-up on cash issues (0.20); Review, comment on draft client e-mail regarding cash, e-mail M. Dale regarding cash (0.40); [REDACTED: Work relating to court-ordered mediation] (0.20); Review, note comments on argument outline (2.30).	3.90	3,326.70
08 Feb 2021	Mungovan, Timothy W.	210	E-mails with M. Dale and J. Levitan regarding discussions with ERS, AAFAF, and O'Melveny on what accounts ERS can use to pay its expenses (0.20).	0.20	170.60
08 Feb 2021	Weise, Steven O.	210	Review oral argument outline for lien scope issues.	2.90	2,473.70
08 Feb 2021	Kim, Mee (Rina)	210	Teleconference with M. Dale, J. Levitan, ERS representatives, AAFAF personnel, and O'Melveny team regarding ERS cash status (0.90); E-mails with M. Dale and J. Levitan regarding same (0.20); Teleconference with M. Dale regarding same (0.20); E-mails with M. Dale and Proskauer team regarding same (0.30); E-mails with M. Dale, Proskauer team, Ernst Young team and Board staff regarding same (0.30).	1.90	1,620.70
09 Feb 2021	Dale, Margaret A.	210	Review S. Weise and J. Levitan comments to draft lien scope oral argument outline (0.50); Conference call with J. Levitan, S. Weise and J. Roche regarding lien scope oral argument (1.20).	1.70	1,450.10

Client Name  
Matter NameFOMB (33260)  
PROMESA TITLE III: ERS (0007)

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Invoice Date  
Invoice Number30 Mar 2021  
21026951

<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
09 Feb 2021	Levitan, Jeffrey W.	210	[REDACTED: Work relating to court-ordered mediation] (0.10); Revise hearing outline (4.80); E-mails J. Roche regarding hearing outline (0.40); E-mails S. Weise regarding hearing outline (0.20); Analyze S. Weise comment to outline (0.40); Prepare for team call on hearing outline (0.50); Participate in call with J. Roche and team regarding hearing outline (1.20).	7.60	6,482.80
09 Feb 2021	Weise, Steven O.	210	Review tracing issues.	2.80	2,388.40
09 Feb 2021	Weise, Steven O.	210	Review oral argument outline for lien scope issues.	2.30	1,961.90
09 Feb 2021	Weise, Steven O.	210	Conference (partial) with M. Dale and Proskauer team regarding oral argument outline for lien scope issues.	1.00	853.00
09 Feb 2021	Roche, Jennifer L.	210	Review edits on lien scope argument outline (0.60); Conference with M. Dale, S. Weise and J. Levitan regarding outline and preparation for argument (1.20).	1.80	1,535.40
09 Feb 2021	Esses, Joshua A.	210	[REDACTED: Work relating to court-ordered mediation].	0.10	85.30
09 Feb 2021	Kim, Mee (Rina)	210	E-mails with M. Dale regarding ERS lien scope litigation strategy (0.10).	0.10	85.30
10 Feb 2021	Dale, Margaret A.	210	Conference with Ernst Young, J. Levitan and R. Kim regarding restricted accounts (0.50); [REDACTED: Work relating to court-ordered mediation] (0.30); [REDACTED: Work relating to court-ordered mediation] (0.50); [REDACTED: Work relating to court-ordered mediation] (0.30); [REDACTED: Work relating to court-ordered mediation] (0.20); [REDACTED: Work relating to court-ordered mediation] (0.10); [REDACTED: Work relating to court-ordered mediation] (0.40); [REDACTED: Work relating to court-ordered mediation] (0.20); [REDACTED: Work relating to court-ordered mediation] (0.60).	3.10	2,644.30

Client Name  
Matter NameFOMB (33260)  
PROMESA TITLE III: ERS (0007)

Exhibit Exhibit B Page 20 of 104

Invoice Date  
Invoice Number30 Mar 2021  
21026951

<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
10 Feb 2021	Levitan, Jeffrey W.	210	[REDACTED: Work relating to court-ordered mediation] (0.50); [REDACTED: Work relating to court-ordered mediation] (0.30); [REDACTED: Work relating to court-ordered mediation] (0.20); Participate in call with M. Dale and Ernst Young representatives regarding cash issues (0.50); [REDACTED: Work relating to court-ordered mediation] (0.80); [REDACTED: Work relating to court-ordered mediation](0.40); Teleconference and e-mails M. Dale regarding tracing issues (0.30); [REDACTED: Work relating to court-ordered mediation] (0.20); [REDACTED: Work relating to court-ordered mediation] (0.30); Teleconference and e- mails S. Weise regarding tracing issues (0.30); [REDACTED: Work relating to court-ordered mediation] (0.10); [REDACTED: Work relating to court-ordered mediation] (0.50).	.80	4,094.40
10 Feb 2021	Weise, Steven O.	210	Review tracing issues.	4.30	3,667.90
10 Feb 2021	Roche, Jennifer L.	210	Revise argument outline for lien scope summary judgment motions.	1.40	1,194.20
10 Feb 2021	Kim, Mee (Rina)	210	Teleconference with M. Dale, J. Levitan, Ernst Young team and Board staff regarding ERS cash status (0.50); E-mails with M. Dale and J. Levitan regarding same (0.20); E-mails with M. Dale and J. Levitan regarding lien scope litigation strategy (0.80); Teleconference with J. Levitan regarding same (0.10); E-mails with Brattle team regarding same (0.20); E-mail with J. Roche regarding same (0.10).	1.90	1,620.70
11 Feb 2021	Dale, Margaret A.	210	[REDACTED: Work relating to court-ordered mediation] (0.60); E-mails with J. Levitan, B. Rosen and R. Kim regarding collateral issues (0.50); E-mails with PJT, J. Levitan and B. Rosen regarding ERS collateral (0.40).	1.50	1,279.50

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<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
11 Feb 2021	Levitan, Jeffrey W.	210	[REDACTED: Work relating to court-ordered mediation] (0.60); Review analysis of proceeds issues, e-mail S. Weise regarding same (0.20); [REDACTED: Work relating to court-ordered mediation] (0.20); [REDACTED: Work relating to court-ordered mediation] (0.20); [REDACTED: Work relating to court-ordered mediation] (0.40); [REDACTED: Work relating to court-ordered mediation] (0.30); [REDACTED: Work relating to court-ordered mediation] (0.40).	2.30	1,961.90
11 Feb 2021	Roche, Jennifer L.	210	Revise oral argument outline for lien scope summary judgment.	4.00	3,412.00
11 Feb 2021	Dalsen, William D.	210	[REDACTED: Work relating to court-ordered mediation] (0.20).	0.20	170.60
11 Feb 2021	Esses, Joshua A.	210	[REDACTED: Work relating to court-ordered mediation].	0.10	85.30
11 Feb 2021	Kim, Mee (Rina)	210	E-mails with M. Dale and J. Levitan regarding lien scope litigation strategy (0.70); E-mails with Brattle team regarding same (0.40).	1.10	938.30
12 Feb 2021	Levitan, Jeffrey W.	210	[REDACTED: Work relating to court-ordered mediation] (0.50); [REDACTED: Work relating to court-ordered mediation] (0.40); [REDACTED: Work relating to court-ordered mediation] (0.40); [REDACTED: Work relating to court-ordered mediation] (0.50); Review cases cited in lien scope briefs (2.40); Review revised lien scope argument outline (1.60); E-mail J. Roche regarding outline (0.10).	5.90	5,032.70
12 Feb 2021	Roche, Jennifer L.	210	Analyze and revise outline for lien scope summary judgment oral argument.	4.70	4,009.10
12 Feb 2021	Dalsen, William D.	210	[REDACTED: Work relating to court-ordered mediation] (0.50); [REDACTED: Work relating to court-ordered mediation] (0.20); [REDACTED: Work relating to court-ordered mediation] (0.10); [REDACTED: Work relating to court-ordered mediation] (0.30); [REDACTED: Work relating to court-ordered mediation] (0.20); [REDACTED: Work relating to court-ordered mediation] (0.50); [REDACTED: Work relating to court-ordered mediation] (0.10).	1.90	1,620.70

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<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
12 Feb 2021	Kim, Mee (Rina)	210	E-mails with M. Dale and J. Levitan regarding lien scope litigation strategy (0.10).	0.10	85.30
14 Feb 2021	Dale, Margaret A.	210	[REDACTED: Work relating to court-ordered mediation] (0.10); [REDACTED: Work relating to court-ordered mediation] (0.10).	0.20	170.60
14 Feb 2021	Kim, Mee (Rina)	210	[REDACTED: Work relating to court-ordered mediation].	0.10	85.30
16 Feb 2021	Levitan, Jeffrey W.	210	Prepare for lien scope argument.	3.10	2,644.30
16 Feb 2021	Mungovan, Timothy W.	210	E-mails with M. Dale regarding account 4546 (0.20).	0.20	170.60
16 Feb 2021	Esses, Joshua A.	210	[REDACTED: Work relating to court-ordered mediation] (0.30); Call with McKinsey on best interest test reports (0.70).	1.00	853.00
16 Feb 2021	Kim, Mee (Rina)	210	Call with M. Dale regarding ERS lien scope expert reports (0.20); [REDACTED: Work relating to court-ordered mediation] (0.30); [REDACTED: Work relating to court-ordered mediation] (0.20); E-mails with M. Dale and Proskauer team regarding ERS best interest test (0.30); E-mails with M. Dale, Proskauer team and McKinsey team regarding same (0.10); E-mails with M. Dale, J. Levitan and O'Melveny team regarding ERS cash (0.10).	1.20	1,023.60
17 Feb 2021	Levitan, Jeffrey W.	210	[REDACTED: Work relating to court-ordered mediation] (0.50); Prepare for call with McKinney (0.30); Teleconference McKinney team, J. Esses, R. Kim regarding best interest analysis (0.70); [REDACTED: Work relating to court-ordered mediation] (0.50); Prepare for oral argument (2.40).	4.40	3,753.20
17 Feb 2021	Dalsen, William D.	210	[REDACTED: Work relating to court-ordered mediation] (0.10).	0.10	85.30
17 Feb 2021	Esses, Joshua A.	210	Call with McKinsey on ERS best interest test (0.70); Draft ERS best interest test (0.40).	1.10	938.30

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<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
17 Feb 2021	Kim, Mee (Rina)	210	E-mails with M. Dale and Proskauer team regarding ERS best interests test (0.30); Videoconference with J. Levitan, J. Esses and McKinsey team regarding same (0.70); E-mails with J. Levitan and J. Esses regarding same (0.30).	1.30	1,108.90
18 Feb 2021	Dale, Margaret A.	210	E-mails with J. Esses, R. Kim and J. Levitan regarding best interest test for ERS (0.20); [REDACTED: Work relating to court-ordered mediation] (0.40).	0.60	511.80
18 Feb 2021	Levitan, Jeffrey W.	210	E-mails W. Dalsen regarding argument (0.20); Review revised best interest test analysis (0.30); [REDACTED: Work relating to court-ordered mediation] (0.10); [REDACTED: Work relating to court-ordered mediation] (0.20); [REDACTED: Work relating to court-ordered mediation] (0.40); [REDACTED: Work relating to court-ordered mediation] (0.20); [REDACTED: Work relating to court-ordered mediation] (0.80); Prepare for argument on lien scope (2.80).	5.00	4,265.00
18 Feb 2021	Dalsen, William D.	210	Correspondence with M. Dale and J. Levitan regarding upcoming hearing on motions for summary judgment (0.10); Correspondence with counsel to Retiree Committee regarding upcoming hearing on motions for summary judgment (0.20).	0.30	255.90
18 Feb 2021	Esses, Joshua A.	210	Call with J. Levitan on best interest test (0.10); [REDACTED: Work relating to court-ordered mediation] (3.00); [REDACTED: Work relating to court-ordered mediation] (0.40).	3.50	2,985.50
18 Feb 2021	Kim, Mee (Rina)	210	E-mails with M. Dale and Proskauer team regarding ERS best interests test (0.80); Videoconference with J. Levitan, J. Esses and M. Dale regarding same (0.40); E-mails with J. Levitan and J. Esses regarding same (0.30); Revise memorandum regarding same (0.80).	2.30	1,961.90

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<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
19 Feb 2021	Levitan, Jeffrey W.	210	E-mails W. Evarts regarding reply to bondholder information request (0.30); [REDACTED: Work relating to court-ordered mediation] (0.50); Edit lien scope argument outline (4.70); E-mails J. Roche regarding argument outline (0.40).	5.90	5,032.70
19 Feb 2021	Weise, Steven O.	210	Review materials for oral argument.	2.60	2,217.80
19 Feb 2021	Roche, Jennifer L.	210	Prepare for argument on evidentiary issues in lien scope MSJ.	2.00	1,706.00
19 Feb 2021	Esses, Joshua A.	210	Draft Board presentation on ERS settlements.	0.40	341.20
19 Feb 2021	Kim, Mee (Rina)	210	E-mails with J. Levitan and Proskauer team regarding ERS oral argument preparation (0.20); Review memorandum regarding same (0.20).	0.40	341.20
20 Feb 2021	Weise, Steven O.	210	Review materials for oral argument.	1.40	1,194.20
21 Feb 2021	Levitan, Jeffrey W.	210	E-mails J. Roche regarding lien scope argument outline.	0.30	255.90
21 Feb 2021	Weise, Steven O.	210	Review materials for oral argument.	3.80	3,241.40
21 Feb 2021	Roche, Jennifer L.	210	Revise oral argument outline for lien scope MSJ.	2.30	1,961.90
21 Feb 2021	Dalsen, William D.	210	Correspondence with J. Levitan regarding meeting pertaining to ERS March hearing (0.10); Correspondence with common interest counsel regarding meeting pertaining to ERS March hearing (0.20).	0.30	255.90
21 Feb 2021	Kim, Mee (Rina)	210	E-mails with M. Dale and Proskauer team regarding ERS lien-scope litigation strategy (0.60).	0.60	511.80
22 Feb 2021	Levitan, Jeffrey W.	210	Review S. Weise comments to lien scope argument outline (0.40); Review revised hearing outline (0.90); E-mails J. Roche, R. Kim regarding outline (0.30); [REDACTED: Work relating to court-ordered mediation] (0.20); [REDACTED: Work relating to court-ordered mediation] (0.40).	2.20	1,876.60
22 Feb 2021	Esses, Joshua A.	210	Draft outline of ERS 12b and 12c argument.	1.80	1,535.40



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<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
22 Feb 2021	Kim, Mee (Rina)	210	E-mails with M. Dale and Proskauer team regarding ERS lien-scope litigation strategy (0.20).	0.20	170.60
23 Feb 2021	Dale, Margaret A.	210	[REDACTED: Work relating to court-ordered mediation] (0.40); Review four evidentiary decisions from the court related to ERS summary judgment motions (1.00); E-mails with team regarding decisions (0.30); Revise memorandum to the client regarding ERS decisions (0.50); E-mails with B. Rosen and W. Dalsen regarding memorandum for clients regarding court decisions (0.20).	2.40	2,047.20
23 Feb 2021	Levitan, Jeffrey W.	210	[REDACTED: Work relating to court-ordered mediation] (0.40); [REDACTED: Work relating to court-ordered mediation] (0.50); Review order on motion to strike 56(b) reply, e-mail M. Dale regarding same (0.30); Review decision on motion to strike DTC declaration, team e-mails regarding same (0.30); Review order striking Gonzalea declaration, team e-mails regarding same (0.30); Review order on Tirado declaration (0.20); [REDACTED: Work relating to court-ordered mediation] (0.40); Review J. Roche declaration to prepare for argument (0.30); Review S. Sookanen declaration to prepare for argument (0.90); Prepare for call with Committee counsel (0.20); Participate in call with W. Dalsen and committee counsel regarding argument preparation (0.40); Review cases cited in lien scope briefs (1.60).	5.80	4,947.40
23 Feb 2021	Rosen, Brian S.	210	Conference call regarding March hearing prep (0.50).	0.50	426.50
23 Feb 2021	Roche, Jennifer L.	210	Plan conference with co-plaintiffs counsel regarding oral argument (0.50); Review Court's evidentiary orders (0.20).	0.70	597.10

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<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
23 Feb 2021	Dalsen, William D.	210	Review court orders issued today (0.50); Correspondence with M. Dale regarding court orders issued today (0.80); Call with common interest parties regarding summary judgment hearing (0.50).	1.80	1,535.40
23 Feb 2021	Esses, Joshua A.	210	[REDACTED: Work relating to court-ordered mediation] (0.30); [REDACTED: Work relating to court-ordered mediation] (2.00).	2.30	1,961.90
23 Feb 2021	Kim, Mee (Rina)	210	E-mails with M. Dale and Proskauer team regarding ERS lien-scope litigation strategy (0.10); E-mails with M. Dale regarding same (0.10); Revise outline regarding same (1.70).	1.90	1,620.70
24 Feb 2021	Dale, Margaret A.	210	Conference call with McKinsey, J. Levitan, J. Esses and R. Kim regarding best interest test (0.50); [REDACTED: Work relating to court-ordered mediation] (1.50); [REDACTED: Work relating to court-ordered mediation] (0.20).	2.20	1,876.60
24 Feb 2021	Levitan, Jeffrey W.	210	Review outline of claims motions (0.30); Review R. Kim comments o argument outline, e-mail R. Kim regarding same (0.40); Review letters to court from ERS bondholders (0.20); [REDACTED: Work relating to court-ordered mediation] (0.90); Participate in call with D. Udom and team regarding lien scope analysis (0.50); E-mail M. Dale regarding ERS cash (0.10); [REDACTED: Work relating to court-ordered mediation] (0.40).	2.80	2,388.40
24 Feb 2021	Roche, Jennifer L.	210	Review R. Kim edits to lien scope argument outline.	0.30	255.90
24 Feb 2021	Esses, Joshua A.	210	Call with McKinsey on ERS best interest test report.	0.50	426.50
24 Feb 2021	Kim, Mee (Rina)	210	E-mails with M. Dale and Proskauer team regarding ERS lien-scope litigation strategy (0.20); E-mails with O'Melveny team regarding same (0.10).	0.30	255.90
25 Feb 2021	Weise, Steven O.	210	[REDACTED: Work relating to court-ordered mediation].	2.30	1,961.90

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<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
25 Feb 2021	Esses, Joshua A.	210	[REDACTED: Work relating to court-ordered mediation] (0.20); [REDACTED: Work relating to court-ordered mediation] (0.50); Call with McKinsey on ERS best interest test (0.30); [REDACTED: Work relating to court-ordered mediation] (2.70).	3.70	3,156.10
25 Feb 2021	Kim, Mee (Rina)	210	E-mails with O'Melveny team regarding lien scope litigation strategy (0.20); E-mails with M. Dale and Proskauer team regarding same (0.70).	0.90	767.70
26 Feb 2021	Dale, Margaret A.	210	[REDACTED: Work relating to court-ordered mediation] (0.50); [REDACTED: Work relating to court-ordered mediation] (2.00); [REDACTED: Work relating to court-ordered mediation] (0.50); Review disclosure statement section on ERS litigation (0.80).	3.80	3,241.40
26 Feb 2021	Levitan, Jeffrey W.	210	[REDACTED: Work relating to court-ordered mediation] (0.50); [REDACTED: Work relating to court-ordered mediation] (3.70); [REDACTED: Work relating to court-ordered mediation] (0.30); [REDACTED: Work relating to court-ordered mediation] (0.40); [REDACTED: Work relating to court-ordered mediation] (0.70).	5.60	4,776.80
26 Feb 2021	Weise, Steven O.	210	[REDACTED: Work relating to court-ordered mediation].	2.30	1,961.90
26 Feb 2021	Dalsen, William D.	210	Correspondence with M. Dale and J. Levitan regarding response to Jones Day letter advising of data breach (0.90).	0.90	767.70
26 Feb 2021	Esses, Joshua A.	210	Draft ERS argument chart responding to bondholders' chart (4.90); Call with J. Levitan on ERS argument chart (0.30).	5.20	4,435.60
27 Feb 2021	Dale, Margaret A.	210	[REDACTED: Work relating to court-ordered mediation] (0.20); [REDACTED: Work relating to court-ordered mediation] (2.00); [REDACTED: Work relating to court-ordered mediation] (1.70); [REDACTED: Work relating to court-ordered mediation] (0.50).	4.40	3,753.20

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<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
27 Feb 2021	Levitan, Jeffrey W.	210	[REDACTED: Work relating to court-ordered mediation] (1.10); [REDACTED: Work relating to court-ordered mediation] (0.40); [REDACTED: Work relating to court-ordered mediation] (1.70); [REDACTED: Work relating to court-ordered mediation] (0.20).	3.40	2,900.20
27 Feb 2021	Weise, Steven O.	210	[REDACTED: Work relating to court-ordered mediation].	1.60	1,364.80
27 Feb 2021	Weise, Steven O.	210	[REDACTED: Work relating to court-ordered mediation].	3.70	3,156.10
27 Feb 2021	Roche, Jennifer L.	210	[REDACTED: Work relating to court-ordered mediation] (2.50); [REDACTED: Work relating to court-ordered mediation] (1.60); [REDACTED: Work relating to court-ordered mediation] (0.20).	4.30	3,667.90
27 Feb 2021	Dalsen, William D.	210	[REDACTED: Work relating to court-ordered mediation] (0.30); [REDACTED: Work relating to court-ordered mediation] (0.20).	0.50	426.50
27 Feb 2021	Esses, Joshua A.	210	[REDACTED: Work relating to court-ordered mediation] (1.70); [REDACTED: Work relating to court-ordered mediation] (1.00).	2.70	2,303.10
28 Feb 2021	Dale, Margaret A.	210	[REDACTED: Work relating to court-ordered mediation] (0.40); [REDACTED: Work relating to court-ordered mediation] (0.40); [REDACTED: Work relating to court-ordered mediation] (0.50); [REDACTED: Work relating to court-ordered mediation] (0.80); [REDACTED: Work relating to court-ordered mediation] (0.20).	2.30	1,961.90

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<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
28 Feb 2021	Levitan, Jeffrey W.	210	[REDACTED: Work relating to court-ordered mediation] (1.30); [REDACTED: Work relating to court-ordered mediation] (0.50); [REDACTED: Work relating to court-ordered mediation] (0.80); [REDACTED: Work relating to court-ordered mediation] (0.30); [REDACTED: Work relating to court-ordered mediation] (0.80).	3.70	3,156.10
28 Feb 2021	Weise, Steven O.	210	[REDACTED: Work relating to court-ordered mediation] (1.90); [REDACTED: Work relating to court-ordered mediation] (0.80).	2.70	2,303.10
28 Feb 2021	Roche, Jennifer L.	210	[REDACTED: Work relating to court-ordered mediation] (0.40); [REDACTED: Work relating to court-ordered mediation] (0.10); Review agenda for March hearing regarding summary judgment motions (0.30); E-mail L. Stafford regarding same (0.10).	0.90	767.70
28 Feb 2021	Dalsen, William D.	210	Research regarding Accellion data breach at Jones Day (1.60); Draft response letter to Jones Day regarding Accellion data breach (1.80).	3.40	2,900.20
28 Feb 2021	Esses, Joshua A.	210	[REDACTED: Work relating to court-ordered mediation].	1.70	1,450.10
<b>Analysis and Strategy Sub-Total</b>				<b>237.00</b>	<b>\$202,161.00</b>
<b>General Administration – 212</b>					
01 Feb 2021	Cook, Alexander N.	212	Finalize binder of documents regarding lien scope Issues for M. Dale.	1.80	523.80
01 Feb 2021	Silvestro, Lawrence T.	212	Review tolling of statute of limitations stipulations, agreements and orders, per M. Dale (0.90).	0.90	261.90
02 Feb 2021	Cook, Alexander N.	212	Prepare binder of key documents and authorities related to ERS lien scope issues, for J. Levitan.	3.20	931.20
03 Feb 2021	Cook, Alexander N.	212	Prepare and send binder of ERS lien scope documents to J. Levitan.	1.20	349.20
16 Feb 2021	Cook, Alexander N.	212	Draft mimecast documents for ERS expert reports, per J. Esses.	0.60	174.60
17 Feb 2021	Schaefer, Shealeen E.	212	Review case records to identify areas in need of supplementation.	1.60	465.60
20 Feb 2021	Cook, Alexander N.	212	Compile binder of declarations related to motions for summary judgment for J. Levitan.	2.70	785.70
20 Feb 2021	Schaefer, Shealeen E.	212	Prepare attorney materials for summary judgment hearing.	1.80	523.80

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21 Feb 2021	Schaefer, Shealeen E.	212	Continue preparation of attorney materials for summary judgment hearing.	4.70	1,367.70
22 Feb 2021	Schaefer, Shealeen E.	212	Continue preparation of attorney materials for summary judgment hearing.	0.90	261.90
25 Feb 2021	Ike, Yvonne O.	212	E-mails with C. Peterson and W. Dalsen regarding ERS production to Jones Day (0.50); Review same in Relativity and prepare production summary (2.00).	2.50	1,052.50
<b>General Administration Sub-Total</b>				<b>21.90</b>	<b>\$6,697.90</b>

**Plan of Adjustment and Disclosure Statement – 215**

15 Feb 2021	Levitan, Jeffrey W.	215	[REDACTED: Work relating to court-ordered mediation] (0.40); [REDACTED: Work relating to court-ordered mediation] (0.30); [REDACTED: Work relating to court-ordered mediation] (0.10).	0.80	682.40
16 Feb 2021	Levitan, Jeffrey W.	215	[REDACTED: Work relating to court-ordered mediation] (0.30); [REDACTED: Work relating to court-ordered mediation] (0.40); [REDACTED: Work relating to court-ordered mediation] (0.90); Review P. Possinger e- mail, best interest analysis (0.30); [REDACTED: Work relating to court-ordered mediation] (0.30); Teleconference J. Esses, B. Rosen regarding best interest issues (0.50); [REDACTED: Work relating to court-ordered mediation] (0.30).	3.00	2,559.00
22 Feb 2021	Dalsen, William D.	215	Correspondence with E. Jones regarding ERS disclosure statement matters (0.20).	0.20	170.60
22 Feb 2021	Kim, Mee (Rina)	215	E-mails with M. Dale and Proskauer team regarding best interests test and disclosure statement (0.30); E-mails with M. Dale, Proskauer team, and McKinsey team regarding same (0.10).	0.40	341.20
23 Feb 2021	Kim, Mee (Rina)	215	E-mails with M. Dale and Proskauer team regarding best interests test and disclosure statement (0.10).	0.10	85.30

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<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
24 Feb 2021	Kim, Mee (Rina)	215	[REDACTED: Work relating to court-ordered mediation] (0.30); [REDACTED: Work relating to court-ordered mediation] (0.10); [REDACTED: Work relating to court-ordered mediation] (0.50).	0.90	767.70
25 Feb 2021	Levitan, Jeffrey W.	215	[REDACTED: Work relating to court-ordered mediation] (0.10); E-mails R. Kim regarding argument outline (0.30); Teleconference M. Dale regarding argument (0.30); [REDACTED: Work relating to court-ordered mediation] (0.40); [REDACTED: Work relating to court-ordered mediation] (1.50); [REDACTED: Work relating to court-ordered mediation] (0.20); [REDACTED: Work relating to court-ordered mediation] (0.20); [REDACTED: Work relating to court-ordered mediation] (0.10); [REDACTED: Work relating to court-ordered mediation] (2.30); [REDACTED: Work relating to court-ordered mediation] (0.30).	5.70	4,862.10
25 Feb 2021	Kim, Mee (Rina)	215	[REDACTED: Work relating to court-ordered mediation] (1.30); [REDACTED: Work relating to court-ordered mediation] (1.50); [REDACTED: Work relating to court-ordered mediation] (0.10); [REDACTED: Work relating to court-ordered mediation] (2.00); E-mails with J. Esses and McKinsey team regarding best interests test analysis (1.00); E-mails with M. Dale regarding same (0.10); Videoconference with J. Esses and McKinsey team regarding same (0.60); Teleconference with McKinsey team regarding same (0.20).	6.80	5,800.40
26 Feb 2021	Kim, Mee (Rina)	215	[REDACTED: Work relating to court-ordered mediation] (1.40); [REDACTED: Work relating to court-ordered mediation] (1.90); E-mails with J. Esses and McKinsey team regarding best interests test analysis (0.80); E-mails with M. Dale regarding same (0.20); E- mails with J. Levitan and Proskauer team regarding same (0.10).	4.40	3,753.20

Client Name  
Matter NameFOMB (33260)  
PROMESA TITLE III: ERS (0007)

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Invoice Date  
Invoice Number30 Mar 2021  
21026951

<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
27 Feb 2021	Kim, Mee (Rina)	215	[REDACTED: Work relating to court-ordered mediation] (1.20); [REDACTED: Work relating to court-ordered mediation] (0.20); [REDACTED: Work relating to court-ordered mediation] (1.70).	3.10	2,644.30
28 Feb 2021	Bienenstock, Martin J.	215	[REDACTED: Work relating to court-ordered mediation] (1.40); [REDACTED: Work relating to court-ordered mediation] (0.80).	2.20	1,876.60
28 Feb 2021	Kim, Mee (Rina)	215	[REDACTED: Work relating to court-ordered mediation] (1.60); [REDACTED: Work relating to court-ordered mediation] (0.70); [REDACTED: Work relating to court-ordered mediation] (0.20).	2.50	2,132.50
<b>Plan of Adjustment and Disclosure Statement Sub-Total</b>				<b>30.10</b>	<b>\$25,675.30</b>
<b>Employment and Fee Applications – 218</b>					
04 Feb 2021	Petrov, Natasha B.	218	Prepare exhibits for Proskauer tenth interim fee application.	2.40	698.40
05 Feb 2021	Petrov, Natasha B.	218	Continue preparing exhibits for Proskauer tenth interim fee application.	0.80	232.80
10 Feb 2021	Petrov, Natasha B.	218	Revise Proskauer tenth interim fee application and exhibits per M. Volin's comments.	1.20	349.20
11 Feb 2021	Petrov, Natasha B.	218	Revise Proskauer tenth interim fee application and exhibits per M. Volin's comments.	0.40	116.40
15 Feb 2021	Volin, Megan R.	218	Review and revise draft fee application (1.80).	1.80	1,535.40
<b>Employment and Fee Applications Sub-Total</b>				<b>6.60</b>	<b>\$2,932.20</b>
<b>Appeal – 219</b>					
12 Feb 2021	Rappaport, Lary Alan	219	Review order denying cert petition in Employees Retirement System, et al v. Andalusian Global Designated (0.10).	0.10	85.30
<b>Appeal Sub-Total</b>				<b>0.10</b>	<b>\$85.30</b>



Client Name  
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PROMESA TITLE III: ERS (0007)

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Invoice Date  
Invoice Number30 Mar 2021  
21026951**Timekeeper Summary**

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees Amount</u>
<b><u>Partner</u></b>			
Bienenstock, Martin J.	4.30	853.00	3,667.90
Dale, Margaret A.	35.40	853.00	30,196.20
Firestein, Michael A.	0.40	853.00	341.20
Levitan, Jeffrey W.	96.60	853.00	82,399.80
Mungovan, Timothy W.	0.60	853.00	511.80
Possinger, Paul V.	1.20	853.00	1,023.60
Rappaport, Lary Alan	0.10	853.00	85.30
Rosen, Brian S.	0.50	853.00	426.50
Weise, Steven O.	42.90	853.00	36,593.70
<b>Total Partner</b>	<b>182.00</b>		<b>\$ 155,246.00</b>
<b><u>Senior Counsel</u></b>			
Roche, Jennifer L.	27.40	853.00	23,372.20
<b>Total Senior Counsel</b>	<b>27.40</b>		<b>\$ 23,372.20</b>
<b><u>Associate</u></b>			
Dalsen, William D.	16.00	853.00	13,648.00
Esses, Joshua A.	24.10	853.00	20,557.30
Kim, Mee (Rina)	39.40	853.00	33,608.20
Volin, Megan R.	1.80	853.00	1,535.40
<b>Total Associate</b>	<b>81.30</b>		<b>\$ 69,348.90</b>
<b><u>E-Discovery Attorney</u></b>			
Ike, Yvonne O.	2.50	421.00	1,052.50
<b>Total E-Discovery Attorney</b>	<b>2.50</b>		<b>\$ 1,052.50</b>
<b><u>Legal Assistant</u></b>			
Cook, Alexander N.	9.50	291.00	2,764.50
Petrov, Natasha B.	4.80	291.00	1,396.80
Schaefer, Shealeen E.	9.00	291.00	2,619.00
Silvestro, Lawrence T.	0.90	291.00	261.90
<b>Total Legal Assistant</b>	<b>24.20</b>		<b>\$ 7,042.20</b>
<b>Professional Fees</b>	<b>317.40</b>		<b>\$ 256,061.80</b>

Client Name  
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PROMESA TITLE III: ERS (0007)

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Invoice Date  
Invoice Number30 Mar 2021  
21026951**Description of Disbursements**

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Amount</u>
<b>Reproduction Color</b>			
14 Jan 2021	Cook, Alexander N.	Reproduction Color	0.60
14 Jan 2021	Cook, Alexander N.	Reproduction Color	1.80
14 Jan 2021	Cook, Alexander N.	Reproduction Color	13.20
14 Jan 2021	Cook, Alexander N.	Reproduction Color	2.10
14 Jan 2021	Cook, Alexander N.	Reproduction Color	26.70
14 Jan 2021	Cook, Alexander N.	Reproduction Color	0.60
14 Jan 2021	Cook, Alexander N.	Reproduction Color	3.30
14 Jan 2021	Cook, Alexander N.	Reproduction Color	13.50
14 Jan 2021	Cook, Alexander N.	Reproduction Color	0.60
14 Jan 2021	Cook, Alexander N.	Reproduction Color	6.30
14 Jan 2021	Cook, Alexander N.	Reproduction Color	0.90
03 Feb 2021	Cook, Alexander N.	Reproduction Color	198.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	25.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	34.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	15.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	16.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	6.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	13.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	24.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	54.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	4.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	12.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	10.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	22.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	10.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	13.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	16.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	21.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	16.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	43.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	16.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	28.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	12.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	9.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	36.00

Client Name  
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Invoice Date  
Invoice Number30 Mar 2021  
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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Amount</u>
03 Feb 2021	Cook, Alexander N.	Reproduction Color	16.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	12.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	9.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	15.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	6.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	1.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	18.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	12.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	7.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	7.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	16.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	30.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	19.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	15.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	9.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	45.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	10.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	13.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	18.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	10.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	7.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	18.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	33.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	12.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	30.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	19.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	30.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	10.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	12.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	16.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	9.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	25.50
03 Feb 2021	Cook, Alexander N.	Reproduction Color	21.00
03 Feb 2021	Cook, Alexander N.	Reproduction Color	123.80
21 Feb 2021	Cook, Alexander N.	Reproduction Color	0.90
21 Feb 2021	Cook, Alexander N.	Reproduction Color	2.40
21 Feb 2021	Cook, Alexander N.	Reproduction Color	23.10
21 Feb 2021	Cook, Alexander N.	Reproduction Color	1.50
21 Feb 2021	Cook, Alexander N.	Reproduction Color	211.20

Client Name  
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Invoice Date  
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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Amount</u>
21 Feb 2021	Cook, Alexander N.	Reproduction Color	2.70
21 Feb 2021	Cook, Alexander N.	Reproduction Color	9.60
21 Feb 2021	Cook, Alexander N.	Reproduction Color	3.30
21 Feb 2021	Cook, Alexander N.	Reproduction Color	6.00
21 Feb 2021	Cook, Alexander N.	Reproduction Color	2.70
21 Feb 2021	Cook, Alexander N.	Reproduction Color	16.80
21 Feb 2021	Cook, Alexander N.	Reproduction Color	3.90
21 Feb 2021	Cook, Alexander N.	Reproduction Color	2.40
21 Feb 2021	Cook, Alexander N.	Reproduction Color	2.70
21 Feb 2021	Cook, Alexander N.	Reproduction Color	1.50
21 Feb 2021	Cook, Alexander N.	Reproduction Color	3.90
21 Feb 2021	Cook, Alexander N.	Reproduction Color	1.20
21 Feb 2021	Cook, Alexander N.	Reproduction Color	0.60
21 Feb 2021	Cook, Alexander N.	Reproduction Color	1.20
21 Feb 2021	Cook, Alexander N.	Reproduction Color	0.30
21 Feb 2021	Cook, Alexander N.	Reproduction Color	5.10
21 Feb 2021	Cook, Alexander N.	Reproduction Color	9.30
21 Feb 2021	Cook, Alexander N.	Reproduction Color	0.90
21 Feb 2021	Cook, Alexander N.	Reproduction Color	0.90
21 Feb 2021	Cook, Alexander N.	Reproduction Color	36.00
21 Feb 2021	Cook, Alexander N.	Reproduction Color	1.20
21 Feb 2021	Cook, Alexander N.	Reproduction Color	6.60
21 Feb 2021	Cook, Alexander N.	Reproduction Color	1.80
21 Feb 2021	Cook, Alexander N.	Reproduction Color	3.60
21 Feb 2021	Cook, Alexander N.	Reproduction Color	14.10
21 Feb 2021	Cook, Alexander N.	Reproduction Color	4.20
21 Feb 2021	Cook, Alexander N.	Reproduction Color	54.30
21 Feb 2021	Cook, Alexander N.	Reproduction Color	2.10
21 Feb 2021	Cook, Alexander N.	Reproduction Color	2.10
21 Feb 2021	Cook, Alexander N.	Reproduction Color	2.40
21 Feb 2021	Cook, Alexander N.	Reproduction Color	1.50
21 Feb 2021	Cook, Alexander N.	Reproduction Color	21.30
21 Feb 2021	Cook, Alexander N.	Reproduction Color	1.50
21 Feb 2021	Cook, Alexander N.	Reproduction Color	1.80
21 Feb 2021	Cook, Alexander N.	Reproduction Color	13.20
21 Feb 2021	Cook, Alexander N.	Reproduction Color	1.20
21 Feb 2021	Cook, Alexander N.	Reproduction Color	1.50
21 Feb 2021	Cook, Alexander N.	Reproduction Color	13.20
21 Feb 2021	Cook, Alexander N.	Reproduction Color	9.00

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Invoice Date  
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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Amount</u>
21 Feb 2021	Cook, Alexander N.	Reproduction Color	25.50
21 Feb 2021	Cook, Alexander N.	Reproduction Color	0.90
21 Feb 2021	Cook, Alexander N.	Reproduction Color	18.60
21 Feb 2021	Cook, Alexander N.	Reproduction Color	2.40
21 Feb 2021	Cook, Alexander N.	Reproduction Color	6.60
21 Feb 2021	Cook, Alexander N.	Reproduction Color	8.40
21 Feb 2021	Cook, Alexander N.	Reproduction Color	1.20
21 Feb 2021	Cook, Alexander N.	Reproduction Color	1.50
21 Feb 2021	Cook, Alexander N.	Reproduction Color	4.50
21 Feb 2021	Cook, Alexander N.	Reproduction Color	24.00
21 Feb 2021	Cook, Alexander N.	Reproduction Color	1.50
<b>Total Reproduction Color</b>			<b>1,992.20</b>

**Reproduction**

14 Jan 2021	Cook, Alexander N.	Reproduction	0.10
14 Jan 2021	Cook, Alexander N.	Reproduction	11.00
14 Jan 2021	Cook, Alexander N.	Reproduction	0.30
03 Feb 2021	Cook, Alexander N.	Reproduction	0.50
03 Feb 2021	Cook, Alexander N.	Reproduction	5.00
03 Feb 2021	Cook, Alexander N.	Reproduction	4.00
03 Feb 2021	Cook, Alexander N.	Reproduction	5.00
03 Feb 2021	Cook, Alexander N.	Reproduction	9.50
03 Feb 2021	Cook, Alexander N.	Reproduction	4.00
03 Feb 2021	Cook, Alexander N.	Reproduction	3.00
03 Feb 2021	Cook, Alexander N.	Reproduction	12.00
03 Feb 2021	Cook, Alexander N.	Reproduction	5.50
03 Feb 2021	Cook, Alexander N.	Reproduction	4.00
03 Feb 2021	Cook, Alexander N.	Reproduction	5.00
03 Feb 2021	Cook, Alexander N.	Reproduction	7.50
03 Feb 2021	Cook, Alexander N.	Reproduction	0.50
03 Feb 2021	Cook, Alexander N.	Reproduction	6.00
03 Feb 2021	Cook, Alexander N.	Reproduction	4.00
03 Feb 2021	Cook, Alexander N.	Reproduction	2.50
03 Feb 2021	Cook, Alexander N.	Reproduction	2.50
03 Feb 2021	Cook, Alexander N.	Reproduction	5.40
03 Feb 2021	Cook, Alexander N.	Reproduction	3.00
03 Feb 2021	Cook, Alexander N.	Reproduction	4.50
03 Feb 2021	Cook, Alexander N.	Reproduction	2.00
03 Feb 2021	Cook, Alexander N.	Reproduction	2.00
03 Feb 2021	Cook, Alexander N.	Reproduction	6.00

Client Name  
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Invoice Date  
Invoice Number30 Mar 2021  
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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Amount</u>
03 Feb 2021	Cook, Alexander N.	Reproduction	11.50
03 Feb 2021	Cook, Alexander N.	Reproduction	8.50
<b>Total Reproduction</b>			<b>134.80</b>

**Westlaw**

29 Jan 2021	Orr, Lisa	Connect and Comm Time - 0:00:00 WestChk and Other	688.00
Trans - 87 Lines Printed - 0			
<b>Total Westlaw</b>			<b>688.00</b>

**High! Licensing**

31 Dec 2020	Kim, Mee (Rina)	High Q Monthly Licensing Fee	185.00
31 Jan 2021	Kim, Mee (Rina)	High Q Monthly Licensing Fee	185.00
28 Feb 2021	Kim, Mee (Rina)	High Q Monthly Licensing Fee	185.00
<b>Total High! Licensing</b>			<b>555.00</b>

**Transcripts & Depositions**

26 Mar 2020	Bienenstock, Martin J.	TRANSCRIPTS & DEPOSITIONS - - VENDOR: GREGORY EDWARDS LLC GREGORY EDWARDS LLC - For Deponent James Bolin - Inv # 118276-R dated  03/26/20	2,700.29
<b>Total Transcripts &amp; Depositions</b>			<b>2,700.29</b>

**Messenger/Delivery**

14 Jan 2021	Bienenstock, Martin J.	Vendor: Federal Express Invoice#: 725318854 Date: 1/22/2021 - - Jeffery Levitan 8 MANOR POND LN IRVINGTON NY, Tracking #: 782606949179, Shipped on 011421, Invoice #: 725318854	19.46
15 Jan 2021	Bienenstock, Martin J.	Vendor: Federal Express Invoice#: 725318854 Date: 1/22/2021 - - Jeffery Levitan 8 MANOR POND LN IRVINGTON NY, Tracking #: 782662944236, Shipped on 011521, Invoice #: 725318854	36.26
04 Feb 2021	Bienenstock, Martin J.	Vendor: Federal Express Invoice#: 727534066 Date: 2/12/2021 - - Jeffery Levitan 8 MANOR POND LN IRVINGTON NY, Tracking #: 783337325871, Shipped on 020421, Invoice #: 727534066	28.43
22 Feb 2021	Bienenstock, Martin J.	Vendor: Federal Express Invoice#: 728874864 Date: 2/26/2021 - - Jennifer rOCHE 3756 BEETHOVEN ST LOS ANGELES CA, Tracking #: 783994939980, Shipped  on 022221, Invoice #: 728874864	19.69
<b>Total Messenger/Delivery</b>			<b>103.84</b>

**Practice Support Vendors**

05 Feb 2021	Gardephe, Christopher H.	Vendor: Ld Lower Holidngs Inc Invoice#: P0100157161 Date: 12/8/2020 - [33260.045] FOMB - ERS - Third Party  eDiscovery Invoice	3,175.00
<b>Total Practice Support Vendors</b>			<b>3,175.00</b>

Client Name  
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PROMESA TITLE III: ERS (0007)

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Invoice Date  
Invoice Number30 Mar 2021  
21026951**Disbursement Summary**

<b><u>Disbursements and Other Charges</u></b>	<b><u>Amount</u></b>
Computerized Research	688.00
Copying & Printing	2,127.00
Delivery Services	103.84
HighQ Charges	555.00
Practice Support Vendors	3,175.00
Transcripts	<u>2,700.29</u>
<b>Total Disbursements</b>	<b>\$ 9,349.13</b>

**Total Billed****\$ 265,410.93**

UNITED STATES DISTRICT COURT  
DISTRICT OF PUERTO RICO

-----X

In re:	PROMESA
	Title III
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,	
as representative of	No. 17 BK 3283-LTS
THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i> ,	(Jointly Administered)
Debtors. <sup>1</sup>	

-----X

IN RE:

THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,	PROMESA
	Title III
as representative of	No. 17 BK 3566-LTS
THE EMPLOYEES RETIREMENT SYSTEM OF THE GOVERNMENT OF THE COMMONWEALTH OF PUERTO RICO,	
Debtor.	

-----X

**COVER SHEET TO FORTY-EIGHTH MONTHLY FEE APPLICATION OF PROSKAUER  
ROSE LLP AS ATTORNEYS TO THE FINANCIAL OVERSIGHT AND MANAGEMENT  
BOARD FOR PUERTO RICO, AS REPRESENTATIVE OF DEBTOR, EMPLOYEES  
RETIREMENT SYSTEM (“ERS”)  
FOR THE PERIOD MARCH 1, 2021 THROUGH MARCH 31, 2021**

**ALL FEES IN THIS MONTHLY FEE STATEMENT WERE INCURRED OUTSIDE OF  
PUERTO RICO**

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<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283- LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17- BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5233-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).



Name of Applicant: Proskauer Rose LLP (“Proskauer”)

Authorized to Provide  
Professional Services to: Financial Oversight and Management Board, as  
Representative for the Debtor Pursuant to  
PROMESA Section 315(b)

Period for which compensation  
and reimbursement for fees and services  
is sought: March 1, 2021 through March 31, 2021

Amount of compensation sought  
as actual, reasonable and necessary: **\$121,869.30**

Amount of expense reimbursement sought  
as actual, reasonable and necessary: **\$12,130.72**

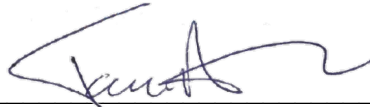
Total Amount for these Invoices: **\$134,000.02**

This is a: X monthly \_\_\_ interim \_\_\_ final application.

This is Proskauer’s 48th monthly fee application in these cases.

**Principal Certification**

I hereby authorize the submission of this Monthly Fee Statement for March 2021.

A handwritten signature in blue ink, appearing to read 'Jaime A. El Koury', is positioned above a horizontal line.

Jaime A. El Koury  
General Counsel to the Financial Oversight and  
Management Board for Puerto Rico

On May 17, 2021 sent to:

**FOMB:**

Financial Oversight and Management Board  
40 Washington Square South  
Office 314A  
New York, NY 10012  
Attn: Professor Arthur J. Gonzalez  
FOMB Board Member

O'Neill & Borges LLC  
250 Muñoz Rivera Ave., Suite 800  
San Juan, PR 00918  
Attn: Hermann D. Bauer, Esq.

**Office of United States Trustee**

Office of the United States Trustee for the District of  
Puerto Rico  
Edificio Ochoa, 500 Tanca Street, Suite 301  
San Juan, PR 00901  
(In re: Commonwealth of Puerto Rico)

Office of the United States Trustee for Region 21  
75 Spring Street, SW, Room 362  
Atlanta, GA 30303  
Attn: Guy G. Gebhardt  
Acting United States Trustee (Region 21)  
(In re: Commonwealth of Puerto Rico)

**Co-Counsel for the Official Committee of Unsecured  
Creditors:**

Paul Hastings LLP  
200 Park Avenue  
New York, NY 10166  
Attn: Luc. A. Despins, Esq.

Casillas, Santiago & Torres, LLC  
El Caribe Office Building  
53 Palmeras Street, Ste. 1601  
San Juan, Puerto Rico 00901-2419  
Attn: Juan J. Casillas Ayala, Esq.  
Alberto J. E. Añeses Negrón, Esq.

**Co-Counsel for the Fee Examiner**

Godfrey & Kahn S.C.  
One East Main Street, Suite 500  
Madison, WI 53703  
Attn: Katherine Stadler

EDGE Legal Strategies, PSC  
252 Ponce de León Avenue  
Citibank Tower, 12<sup>th</sup> Floor  
San Juan, PR 00918  
Attn: Eyck O. Lugo

**Co-Counsel for AAFAF:**

O'Melveny & Myers LLP,  
Times Square Tower  
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New York, NY 10036  
Attn: John J. Rapisardi, Esq.  
Suzanne Uhland, Esq.  
Diana M. Perez, Esq.

Marini Pietrantonio Muñiz LLC  
MCS Plaza, Suite 500  
255 Ponce de León Ave  
San Juan, PR 00917  
Attn: Luis C. Marini-Biaggi, Esq.  
Carolina Velaz-Rivero, Esq.

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**Puerto Rico Department of Treasury**

PO Box 9024140  
San Juan, PR 00902-4140  
Attn: Reylam Guerra Goderich, Deputy Assistant of  
Central Accounting  
Omar E. Rodríguez Pérez, CPA, Assistant  
Secretary of Central Accounting  
Angel L. Pantoja Rodríguez, Deputy Assistant of  
Internal Revenue and Tax Policy  
Francisco Parés Alicea, Assistant Secretary of  
Internal Revenue and Tax Policy  
Francisco Peña Montañez, CPA, Assistant  
Secretary of the Treasury

ERS – General			
Task Code	Matter Description	Total Billed Hours	Total Fees Requested
204	Communications with Claimholders	5.90	\$5,032.70
206	Documents Filed on Behalf of the Board	23.40	\$19,960.20
210	Analysis and Strategy	97.70	\$83,338.10
212	General Administration	4.80	\$1,396.80
215	Plan of Adjustment and Disclosure Statement	6.50	\$5,544.50
218	Employment and Fee Applications	10.70	\$4,293.90
219	Appeal	2.70	\$2,303.10
Total		151.70	\$121,869.30

Summary of Legal Fees for the Period March 2021**ACROSS ALL ERS-RELATED MATTERS**

<b>Professional</b>	<b>Position/Title</b>	<b>Department</b>	<b>Hourly Billing Rate</b>	<b>Total Billed Hours</b>	<b>Total Compensation</b>
Ehud Barak	Partner	BSGR & B	\$853.00	2.10	\$1,791.30
Jeffrey W. Levitan	Partner	BSGR & B	\$853.00	25.80	\$22,007.40
Margaret A. Dale	Partner	Litigation	\$853.00	27.20	\$23,201.60
Michael A. Firestein	Partner	Litigation	\$853.00	0.20	\$170.60
Steven O. Weise	Partner	Corporate	\$853.00	6.40	\$5,459.20
Jennifer L. Roche	Senior Counsel	Litigation	\$853.00	20.50	\$17,486.50
Joshua A. Esses	Associate	BSGR & B	\$853.00	31.00	\$26,443.00
Laura Stafford	Associate	Litigation	\$853.00	0.50	\$426.50
Mee R. Kim	Associate	Litigation	\$853.00	10.70	\$9,127.10
William D. Dalsen	Associate	Litigation	\$853.00	13.90	\$11,856.70
<b>TOTAL</b>				<b>138.30</b>	<b>\$117,969.90</b>

<b>Paraprofessional</b>	<b>Position/Title</b>	<b>Department</b>	<b>Hourly Billing Rate</b>	<b>Total Billed Hours</b>	<b>Total Compensation</b>
Alexander N. Cook	Legal Assistant	Corporate	\$291.00	3.50	\$1,018.50
Lawrence T. Silvestro	Legal Assistant	Litigation	\$291.00	1.30	\$378.30
Natasha Petrov	Legal Assistant	BSGR & B	\$291.00	8.60	\$2,502.60
<b>TOTAL</b>				<b>13.40</b>	<b>\$3,899.40</b>

<b>SUMMARY OF LEGAL FEES</b>	<b><u>Hours</u></b>	<b><u>Fees</u></b>
	<b>151.70</b>	<b>\$121,869.30</b>

**ACROSS ALL ERS-RELATED MATTERS**

<b>EXPENSE CATEGORY</b>	<b>AMOUNTS</b>
Messenger/Delivery	\$39.42
Practice Support Vendors	\$9,395.10
Reproduction	\$31.30
Reproduction Color	\$678.90
Westlaw	\$1,986.00
<b>TOTAL</b>	<b>\$12,130.72</b>

Proskauer requests payment of fees and reimbursement of expenses in accordance with the procedures set forth in the Interim Compensation Order (*i.e.*, payment of ninety percent (90%) of the compensation sought, in the amount of \$109,682.37 and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$12,130.72) in the total amount of \$121,813.09.

**Professional Certification**

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, Proskauer Rose LLP does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

/s/ Martin J. Bienenstock

Martin J. Bienenstock (*pro hac vice*)  
Proskauer Rose LLP  
Eleven Times Square  
New York, NY 10036  
Tel: (212) 969-3000  
Fax: (212) 969-2900



## **Exhibit A**

**Client Name**  
**Matter Name**

FOMB (33260)  
PROMESA TITLE III: ERS (0007)

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**Invoice Date**  
**Invoice Number**

30 Apr 2021  
21033657

**Task Summary**

<b>Task</b>	<b>Hours</b>	<b><u>Fees Incurred</u></b>
204 Communications with Claimholders	5.90	5,032.70
206 Documents Filed on Behalf of the Board	23.40	19,960.20
210 Analysis and Strategy	97.70	83,338.10
212 General Administration	4.80	1,396.80
215 Plan of Adjustment and Disclosure Statement	6.50	5,544.50
218 Employment and Fee Applications	10.70	4,293.90
219 Appeal	<u>2.70</u>	<u>2,303.10</u>
<b>Total Fees</b>	<b>151.70</b>	<b>\$ 121,869.30</b>

Client Name  
Matter NameFOMB (33260)  
PROMESA TITLE III: ERS (0007)

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<u>Description of Services Rendered</u>					
<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
<b>Communications with Claimholders – 204</b>					
03 Mar 2021	Levitan, Jeffrey W.	204	[REDACTED: Work relating to court-ordered mediation] (0.40); [REDACTED: Work relating to court-ordered mediation] (0.30); [REDACTED: Work relating to court-ordered mediation] (0.70); Review procedures order, draft informative motion and related e- mails (0.50) Review, note comments on revised argument outline (0.80); [REDACTED: Work relating to court-ordered mediation] (0.40).	3.10	2,644.30
03 Mar 2021	Roche, Jennifer L.	204	[REDACTED: Work relating to court-ordered mediation] (0.70); Revise outline for lien scope summary judgment argument (0.70); Prepare for argument (0.60).	2.00	1,706.00
23 Mar 2021	Esses, Joshua A.	204	Call on ERS stipulation with bondholders.	0.80	682.40
<b>Communications with Claimholders Sub-Total</b>				<b>5.90</b>	<b>\$5,032.70</b>
<b>Documents Filed on Behalf of the Board – 206</b>					
03 Mar 2021	Dalsen, William D.	206	Revise draft joint informative motion in response to Court's order concerning March 11 oral argument on summary judgment motions (1.10).	1.10	938.30
04 Mar 2021	Dalsen, William D.	206	Draft joint informative motion regarding upcoming summary judgment hearing (0.70); Draft Board informative motion regarding demonstrative exhibits and exhibits for summary judgment hearing (0.30).	1.00	853.00
05 Mar 2021	Dalsen, William D.	206	Revise informative motion pertaining to summary judgment exhibits (1.90); Finalize exhibits for summary judgment hearing for filing today (0.30).	2.20	1,876.60
05 Mar 2021	Esses, Joshua A.	206	Draft ERS settlement stipulation (7.30); Confer with J. Levitan regarding same (0.50); Call with McKinsey on best interest test reports (0.50).	8.30	7,079.90
06 Mar 2021	Dalsen, William D.	206	Review draft stipulation resolving disputes concerning ERS bonds (0.60).	0.60	511.80

Client Name  
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Invoice Date  
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<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
06 Mar 2021	Esses, Joshua A.	206	Draft ERS stipulation (4.60); Call with B. Rosen and others on ERS stipulation (0.50).	5.10	4,350.30
07 Mar 2021	Esses, Joshua A.	206	Draft ERS stipulation.	2.20	1,876.60
08 Mar 2021	Esses, Joshua A.	206	Draft stipulation with bondholders (2.10); Call with McKinsey on ERS best interest test (0.50).	2.60	2,217.80
09 Mar 2021	Dalsen, William D.	206	Review joint informative motion to continue hearings on motions for summary judgment (0.30).	0.30	255.90
<b>Documents Filed on Behalf of the Board Sub-Total</b>				<b>23.40</b>	<b>\$19,960.20</b>
<b>Analysis and Strategy – 210</b>					
01 Mar 2021	Dale, Margaret A.	210	[REDACTED: Work relating to court-ordered mediation] (1.10); [REDACTED: Work relating to court-ordered mediation] (0.50); Review and revise letter to Jones Day regarding data breach and affected Board data (0.40); E- mails with W. Dalsen and C. Peterson regarding Jones Day data breach (0.20).	2.20	1,876.60
01 Mar 2021	Levitan, Jeffrey W.	210	[REDACTED: Work relating to court-ordered mediation] (1.10); [REDACTED: Work relating to court-ordered mediation] (0.90); [REDACTED: Work relating to court-ordered mediation] (0.30); [REDACTED: Work relating to court-ordered mediation] (0.30); [REDACTED: Work relating to court-ordered mediation] (0.20).	2.80	2,388.40
01 Mar 2021	Weise, Steven O.	210	[REDACTED: Work relating to court-ordered mediation].	1.10	938.30
01 Mar 2021	Weise, Steven O.	210	[REDACTED: Work relating to court-ordered mediation].	1.80	1,535.40
01 Mar 2021	Roche, Jennifer L.	210	[REDACTED: Work relating to court-ordered mediation] (1.10); [REDACTED: Work relating to court-ordered mediation](0.40); Review and revise agenda for summary judgment hearing (0.50).	2.00	1,706.00

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Invoice Date  
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<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
01 Mar 2021	Dalsen, William D.	210	Finalize draft letter to Jones Day regarding Accellion data breach (0.90); Correspondence with M. Dale regarding letter to Jones Day pertaining to Accellion data breach (0.30).	1.20	1,023.60
01 Mar 2021	Esses, Joshua A.	210	[REDACTED: Work relating to court-ordered mediation] (1.20); [REDACTED: Work relating to court-ordered mediation] (1.10); [REDACTED: Work relating to court-ordered mediation] (0.30).	2.60	2,217.80
01 Mar 2021	Kim, Mee (Rina)	210	E-mail with J. Roche regarding ERS lien scope litigation strategy.	0.10	85.30
01 Mar 2021	Kim, Mee (Rina)	210	[REDACTED: Work relating to court-ordered mediation] (1.10); [REDACTED: Work relating to court-ordered mediation] (0.70); [REDACTED: Work relating to court-ordered mediation] (0.40).	2.20	1,876.60
02 Mar 2021	Dale, Margaret A.	210	Telephone conference with J. Levitan regarding oral argument on lien scope (0.20); Telephone conference with J. Roche regarding oral argument on lien scope summary judgment motion (0.20); [REDACTED: Work relating to court-ordered mediation] (0.20); Review outline of lien scope summary judgment motions to prepare for oral argument (1.40).	2.00	1,706.00
02 Mar 2021	Roche, Jennifer L.	210	Conference with M. Dale regarding lien scope summary judgment argument.	0.20	170.60
02 Mar 2021	Kim, Mee (Rina)	210	Revise memorandum regarding lien scope litigation strategy (1.10); E-mail with J. Roche regarding same (0.10).	1.20	1,023.60

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Invoice Date  
Invoice Number30 Apr 2021  
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<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
03 Mar 2021	Dale, Margaret A.	210	[REDACTED: Work relating to court-ordered mediation] (0.20); [REDACTED: Work relating to court-ordered mediation] (0.70); Telephone conference with M. Bienenstock regarding lien scope oral argument (0.20); Telephone conference with B. Rosen regarding lien scope oral argument and potential settlement (0.20); Review court's procedures order regarding argument (0.30); Review draft informative motion regarding oral argument (0.20); Telephone conference with W. Dalsen regarding informative motion and moot court (0.40); E-mails with Committees regarding joint informative motion (0.20); E-mails with S. Weise, J. Levitan, R. Kim, W. Dalsen and J. Roche regarding moot for argument (0.20); E-mails related to agenda and relevant documents to cite related to ultra vires and lien scope arguments (0.30).	2.90	2,473.70
03 Mar 2021	Weise, Steven O.	210	Review materials for oral argument.	0.80	682.40
03 Mar 2021	Dalsen, William D.	210	[REDACTED: Work relating to court-ordered mediation] (0.40); [REDACTED: Work relating to court-ordered mediation] (0.70); Review procedures order for ERS summary judgment hearing (0.30); Correspondence with team regarding next steps from procedures order for ERS summary judgment hearing (0.30); Call with counsel to Special Claims Committee regarding summary judgment hearing (0.20); Correspondence with M. Dale and J. Levitan regarding upcoming summary judgment hearing (0.30); Correspondence with M. Volin regarding summary judgement hearing preparation (0.50); [REDACTED: Work relating to court-ordered mediation] (0.40).	3.10	2,644.30
03 Mar 2021	Esses, Joshua A.	210	Review communications on ERS oral argument.	0.10	85.30
03 Mar 2021	Kim, Mee (Rina)	210	[REDACTED: Work relating to court-ordered mediation] (0.70); [REDACTED: Work relating to court-ordered mediation] (0.10).	0.80	682.40

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<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
03 Mar 2021	Kim, Mee (Rina)	210	E-mails with J. Roche regarding lien scope litigation strategy (0.20); E-mails with M. Dale and Proskauer team regarding same (0.80).	1.00	853.00
04 Mar 2021	Dale, Margaret A.	210	Review lien scope summary judgment briefs and record to prepare for oral argument (4.20); Conference call with J. Roche and W. Dalsen regarding demonstratives and exhibits for use at oral argument on lien scope (0.40); Review and revise informative motion regarding oral argument speakers/order (0.20); E-mails with W. Dalsen regarding informative motion regarding oral argument speakers/order (0.20).	5.00	4,265.00
04 Mar 2021	Levitan, Jeffrey W.	210	E-mails W. Dalsen regarding hearing issues (0.30); Analyze bondholder proposal (0.20); Review revised informative motion, related e-mails (0.30); Review e-mail regarding settlement terms and e-mails E. Barak regarding same (0.30).	1.10	938.30
04 Mar 2021	Roche, Jennifer L.	210	E-mails with W. Dalsen regarding materials for oral argument and related motions (0.20); Review draft motion and demonstratives (0.50); Conference with W. Dalsen and M. Dale regarding demonstratives (0.40); Prepare for argument (0.50).	1.60	1,364.80
04 Mar 2021	Dalsen, William D.	210	Correspondence with S. Schaefer regarding hearing preparation (0.10); Correspondence with common-interest parties regarding informative motions to be filed this week (0.50); Call with M. Dale and J. Roche regarding preparation for summary judgment hearing next week (0.40); Prepare demonstrative exhibit for summary judgment hearing next week (1.50); Review summary judgment papers in preparation for hearing next week (0.30).	2.80	2,388.40
04 Mar 2021	Esses, Joshua A.	210	Review e-mail communications with B. Rosen and team on ERS status.	0.10	85.30

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<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
04 Mar 2021	Kim, Mee (Rina)	210	E-mails with M. Dale and Proskauer team regarding lien scope litigation strategy (0.40); E-mails with J. Levitan and J. Esses regarding same (0.20); Teleconference with McKinsey team regarding same (0.50).	1.10	938.30
05 Mar 2021	Dale, Margaret A.	210	Continue to review record to prepare for lien scope summary judgment oral argument (1.40); Telephone call with J. Roche regarding division of issues for oral argument (0.30); Review, revise and finalize slides/exhibits for use at oral argument on lien scope (0.40); Telephone call and e-mails with W. Dalsen and J. Roche to finalize demonstratives and exhibits for use at oral argument (0.30); Review bondholders demonstratives and exhibits for use at oral argument (0.40); Review bondholder letter regarding Accellion data breach (0.20); [REDACTED: Work relating to court-ordered mediation] (0.30).	3.30	2,814.90
05 Mar 2021	Levitan, Jeffrey W.	210	[REDACTED: Work relating to court-ordered mediation] (0.50); Review updated best interest assumption charts (0.30); [REDACTED: Work relating to court-ordered mediation] (0.20); Review informative motions regarding demonstratives (0.50); [REDACTED: Work relating to court-ordered mediation] (0.10).	1.60	1,364.80
05 Mar 2021	Roche, Jennifer L.	210	Analyze proposed demonstratives (0.30); E-mails with W. Dalsen and M. Dale regarding motion and demonstratives for hearing (0.20); Review motion regarding argument (0.20); Conference with M. Dale regarding oral argument strategy (0.30); [REDACTED: Work relating to court-ordered mediation] (0.10).	1.10	938.30



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Invoice Date  
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<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
05 Mar 2021	Dalsen, William D.	210	Correspondence with M. Dale and B. Rosen regarding case status (0.10); Call with counsel to UCC regarding summary judgment hearing (0.10); Call with M. Dale regarding summary judgment informative motion and exhibits (0.20); Review summary judgment exhibits filed by ERS Bondholders (0.20); Review correspondence from Jones Day regarding Accellion data breach (0.20); Correspondence with M. Dale regarding Jones Day response to data breach Accellion letter (0.10).	0.90	767.70
05 Mar 2021	Kim, Mee (Rina)	210	E-mail with M. Dale and Proskauer team regarding ERS stipulation (0.10); E-mail with M. Dale regarding same (0.10).	0.20	170.60
06 Mar 2021	Dale, Margaret A.	210	Review and revise draft ERS settlement stipulation (0.80); E-mails with J. Levitan, J. Roche, R. Kim, W. Dalsen and J. Esses regarding edits to stipulation (0.50); E-mails and conference call with B. Rosen, J. Levitan, J. Esses and J. Roche regarding potential settlement (0.40); Review and revise draft urgent motion to adjourn oral argument on lien scope motions (0.50); Telephone call with C. Steege regarding potential settlement (0.20).	2.40	2,047.20
06 Mar 2021	Levitan, Jeffrey W.	210	E-mails with P. Friedman regarding settlement (0.20); Review ERS investment analysis and related e-mails (0.30); Revise settlement stipulation (1.40); E-mails with J. Esses, review comments regarding stipulation (0.40); E-mails with R. Kim. S. Weise regarding Settlement (0.50); Review e-mails regarding settlement, participate in call with B. Rosen and team regarding next steps (0.50).	3.30	2,814.90
06 Mar 2021	Roche, Jennifer L.	210	Prepare for oral argument on lien scope summary judgment motion (1.00); Conference with B. Rosen, J. Esses and M. Dale regarding ERS stipulation and urgent motion for continuance (0.40); Draft and revise urgent motion (1.30).	2.70	2,303.10
06 Mar 2021	Dalsen, William D.	210	Correspondence with M. Dale regarding draft stipulation (0.20).	0.20	170.60

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Invoice Date  
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<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
06 Mar 2021	Kim, Mee (Rina)	210	E-mails with J. Levitan and Proskauer team regarding proposed stipulation (0.50); E-mails with J. Esses regarding same (0.10).	0.60	511.80
07 Mar 2021	Dale, Margaret A.	210	Review and revise joint urgent motion to adjourn lien scope and ultra vires oral arguments (0.30); Review revised draft of stipulation regarding settlement/due diligence (0.40); Teleconference with D. D'Aquila regarding adjournment of oral argument (0.20); Review BHs edits to draft stipulation (0.50); Teleconference with B. Rosen, J. Esses and J. Roche regarding edits to stipulation (0.30); Prepare for lien scope summary judgment argument (1.40).	3.10	2,644.30
07 Mar 2021	Levitan, Jeffrey W.	210	Review urgent motion and related e-mails regarding adjournment (0.20); Review revisions to stipulation and related e-mails (0.40).	0.60	511.80
07 Mar 2021	Roche, Jennifer L.	210	Conference with B. Rosen, M. Dale and J. Esses regarding stipulation (0.30); Review proposed edits to stipulation (0.30); Revise urgent motion for continuance (0.30); Prepare for lien scope summary judgment argument (3.70).	4.60	3,923.80
07 Mar 2021	Dalsen, William D.	210	Correspondence with C. Peterson regarding Jones Day data breach incident and next steps (0.10).	0.10	85.30
08 Mar 2021	Dale, Margaret A.	210	Review revised stipulation with ERS bondholders regarding settlement (0.40); Telephone calls and e-mails with B. Rosen and J. Esses regarding same (0.20); Review revised draft of joint urgent motion to continue oral argument (0.30); E-mails with J. Roche regarding same (0.10); Conference call with B. Rosen, J. Esses, J. Levitan and J. Roche regarding additional edits to stipulation regarding settlement (0.30).	1.30	1,108.90

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Invoice Date  
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<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
08 Mar 2021	Levitan, Jeffrey W.	210	Review revisions and comments to stipulation (0.90); Teleconference with J. Esses and team regarding revisions to stipulation (0.40); Review revised urgent motion adjourning hearing (0.30); E-mails with S. Weise regarding hearing (0.20); E-mails and teleconference with M. Dale regarding hearing (0.20); E-mail D. Udom regarding asset analysis (0.10).	2.10	1,791.30
08 Mar 2021	Roche, Jennifer L.	210	Prepare for lien scope summary judgment argument (3.00); Review proposed revisions to ERS stipulation (0.10); Conference with B. Rosen, J. Esses and M. Dale regarding proposed edits (0.30); Revise urgent motion to continue hearing (0.20); E-mail all counsel regarding motion (0.10).	3.70	3,156.10
08 Mar 2021	Dalsen, William D.	210	Correspondence regarding informative motion (0.10); Correspondence regarding adjourn hearing (0.10).	0.20	170.60
08 Mar 2021	Kim, Mee (Rina)	210	E-mails with J. Levitan, J. Esses and McKinsey team regarding ERS assets (0.10); Videoconference with J. Levitan, Proskauer team, McKinsey team and PJT team regarding same (0.60); E-mails with M. Dale and J. Levitan regarding same (0.10).	0.80	682.40
09 Mar 2021	Dale, Margaret A.	210	Telephone calls to Court clerk regarding expected filing of joint urgent motion to continue oral argument on ultra vires and lien scope (0.20); E-mails counsel for Committees and SCC regarding call to court (0.20); Multiple e-mails with counsel for Bondholders, Committees, SCC and J. Roche regarding finalizing joint urgent motion (0.40); Review multiple revisions to stipulation with BHs regarding settlement due diligence (0.50); Conference call with B. Rosen, J. Levitan, S. Ma, J. Levitan and J. Roche regarding finalizing stipulation (0.20); Multiple e-mails with B. Rosen, J. Esses, J. Levitan and J. Roche regarding stipulation with BHs (0.60); Telephone calls with B. Rosen and J. Esses regarding finalizing stipulation with BHs (0.30).	2.40	2,047.20

Client Name  
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PROMESA TITLE III: ERS (0007)

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Invoice Date  
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<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
09 Mar 2021	Levitan, Jeffrey W.	210	Review revised stipulation related e-mails (0.50); E-mails with M. Dale regarding hearing (0.10); E-mail D. Udom regarding asset analysis (0.10); Prepare, participate in call with B. Rosen and team regarding disclosure statement (0.30); Review bondholder comments to stipulation and related e-mails (0.40); Review draft notice of errata, e-mails S. Ma (0.40); Review additional comments (0.30); Participate on call with B. Rosen and team regarding revisions (0.20); Review final stipulation, related e-mails (0.20); E-mails and teleconference with M. Volin regarding hearing (0.30).	2.80	2,388.40
09 Mar 2021	Roche, Jennifer L.	210	Revise and finalize motion to continue oral argument on summary judgment motions (0.20); E-mails with W. Dalsen regarding urgent motion (0.10); E-mails with M. Dale regarding motion and strategy for finalizing and filing (0.10); E-mails with counsel regarding same (0.10); Review proposed revisions to ERS stipulation (0.20); Conferences and e-mails with M. Dale, J. Esses, B. Rosen regarding stipulation (0.50).	1.20	1,023.60
09 Mar 2021	Dalsen, William D.	210	Correspondence with M. Dale and J. Roche regarding settlement status and upcoming hearings (0.20).	0.20	170.60
09 Mar 2021	Kim, Mee (Rina)	210	E-mails with J. Levitan, J. Esses and McKinsey team regarding ERS assets (0.10).	0.10	85.30
10 Mar 2021	Dale, Margaret A.	210	E-mails with Board staff related to press inquiry and stipulation regarding ERS bondholders (0.20).	0.20	170.60
10 Mar 2021	Levitan, Jeffrey W.	210	Review order regarding argument and e-mails to M. Volin.	0.20	170.60
10 Mar 2021	Kim, Mee (Rina)	210	E-mail with Brattle team regarding lien scope litigation strategy (0.20); Videoconference with J. Levitan, J. Esses and McKinsey team regarding ERS assets (0.80); E-mails with J. Esses and Proskauer team regarding same (0.10).	1.10	938.30
11 Mar 2021	Esses, Joshua A.	210	Review ERS claims information.	0.30	255.90

Client Name  
Matter NameFOMB (33260)  
PROMESA TITLE III: ERS (0007)

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Invoice Date  
Invoice Number30 Apr 2021  
21033657

<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
11 Mar 2021	Kim, Mee (Rina)	210	E-mails with M. Dale regarding lien scope litigation strategy (0.10); E-mails with Brattle team regarding same (0.20).	0.30	255.90
12 Mar 2021	Levitan, Jeffrey W.	210	Review claims analysis (0.60); E-mails J. Esses regarding claims (0.10); Participate in call with Alvarez Marsal, J. Esses and team regarding claims analysis (0.70); Review bondholders' motion to stay DC appeal (0.20); Teleconference S. Weise regarding appeal (0.10).	1.70	1,450.10
12 Mar 2021	Esses, Joshua A.	210	Review claims chart from J. Herriman (0.30); Call with J. Herriman on ERS claims (0.80).	1.10	938.30
15 Mar 2021	Levitan, Jeffrey W.	210	Review private equity fund diligence materials related e-mails (0.40); Review litigation claims analysis (0.40); E-mail J. Esses regarding litigation claims (0.10).	0.90	767.70
16 Mar 2021	Levitan, Jeffrey W.	210	Participate in call with W. Evarts and team regarding settlement issues (0.40); E-mail J. Esses regarding fiscal agent (0.10); Participate in call with B. Rosen, bondholder representatives regarding settlement issues (0.50); Participate in call with J. Esses and team regarding ERS claims analysis (0.80).	1.80	1,535.40
16 Mar 2021	Kim, Mee (Rina)	210	Discussion with P. Hinton regarding litigation strategy (0.50).	0.50	426.50
18 Mar 2021	Dale, Margaret A.	210	Review and consider e-mail from PJT regarding potential change to settlement consideration regarding ERS bondholders (0.20).	0.20	170.60
18 Mar 2021	Levitan, Jeffrey W.	210	Review team e-mails regarding settlement, best interest analysis.	0.20	170.60
18 Mar 2021	Esses, Joshua A.	210	Call with L. Osaben on ERS stipulation (0.20); Review same (0.10).	0.30	255.90
22 Mar 2021	Levitan, Jeffrey W.	210	Review private equity fund summary, e-mails regarding claims, e-mails regarding settlement.	0.50	426.50
22 Mar 2021	Esses, Joshua A.	210	Review communications on ERS issues.	0.10	85.30
23 Mar 2021	Dale, Margaret A.	210	E-mails with B. Rosen, J. Levitan and J. Esses regarding extension of due diligence for bondholders (0.20).	0.20	170.60

Client Name  
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PROMESA TITLE III: ERS (0007)

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Invoice Date  
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<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
23 Mar 2021	Levitan, Jeffrey W.	210	Review e-mails regarding settlement issues, revised fund analysis, review e-mails regarding claims.	0.50	426.50
24 Mar 2021	Levitan, Jeffrey W.	210	Review revisions to draft stipulation and non disclosure agreement, e-mails M. Dale.	0.40	341.20
24 Mar 2021	Kim, Mee (Rina)	210	Review amended stipulation regarding ERS lien scope litigation.	0.10	85.30
25 Mar 2021	Levitan, Jeffrey W.	210	Review W. Evarts and bondholder e-mails regarding settlement.	0.20	170.60
26 Mar 2021	Levitan, Jeffrey W.	210	Review e-mails regarding settlement issues and plan.	0.20	170.60
29 Mar 2021	Dale, Margaret A.	210	Review e-mails related to best interest test assumptions (0.30).	0.30	255.90
29 Mar 2021	Levitan, Jeffrey W.	210	Review claims analysis, e-mails J. Esses, L. Stafford.	0.50	426.50
29 Mar 2021	Esses, Joshua A.	210	Review e-mails on ERS claims.	0.20	170.60
30 Mar 2021	Dale, Margaret A.	210	Communications with B. Rosen regarding negotiations with bondholders (0.20); Review court order regarding oral argument on summary judgment motion (0.10); E-mails with J. Roche regarding oral argument (0.20).	0.50	426.50
30 Mar 2021	Firestein, Michael A.	210	Review court order on summary judgment and draft related e-mail to M. Dale on strategy for same (0.20).	0.20	170.60
30 Mar 2021	Levitan, Jeffrey W.	210	Review Texas decision on Reading analysis, review order regarding argument and related e-mails.	0.50	426.50
30 Mar 2021	Roche, Jennifer L.	210	Review order regarding joint statement on oral argument (0.10); E-mail counsel regarding joint statement (0.10); Draft joint statement regarding ERS motions and oral argument (0.50).	0.70	597.10
30 Mar 2021	Esses, Joshua A.	210	Review ERS e-mails on unsecured ERS claims.	0.20	170.60
30 Mar 2021	Kim, Mee (Rina)	210	E-mails with M. Dale regarding ERS claims.	0.10	85.30

Client Name  
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PROMESA TITLE III: ERS (0007)

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Invoice Date  
Invoice Number30 Apr 2021  
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<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
31 Mar 2021	Dale, Margaret A.	210	Conference all with B. Rosen, J. Levitan, L. Stafford and J. Esses regarding best interest test analysis (0.50); E-mails with B. Rosen, J. Esses and J. Roche related to settlement with bondholders (0.20); Review and revise draft notice to court regarding ERS settlement and oral argument (0.30); E-mails with J. Roche regarding notice to court (0.20).	1.20	1,023.60
31 Mar 2021	Levitan, Jeffrey W.	210	Review unsecured claims analysis, prepare for team call (0.30); Call with J. Esses and team regarding ERS unsecured claims (0.50).	0.80	682.40
31 Mar 2021	Roche, Jennifer L.	210	Revise ERS joint statement regarding oral argument (0.40); E-mails with B. Rosen, M. Dale and J. Esses regarding same (0.20); E-mail all counsel joint statement (0.10).	0.70	597.10
31 Mar 2021	Esses, Joshua A.	210	Call with J. Levitan and team regarding ERS unsecured claims.	0.50	426.50
31 Mar 2021	Kim, Mee (Rina)	210	Teleconference with J. Levitan and Proskauer team regarding ERS claims.	0.50	426.50
31 Mar 2021	Stafford, Laura	210	Call with J. Levitan, B. Rosen, M. Dale, J. Esses, and R. Kim regarding ERS unsecured claims (0.50).	0.50	426.50
<b>Analysis and Strategy Sub-Total</b>				<b>97.70</b>	<b>\$83,338.10</b>
<b>General Administration – 212</b>					
03 Mar 2021	Cook, Alexander N.	212	Compile binder of key documents for ERS oral argument per J. Roche.	1.30	378.30
03 Mar 2021	Silvestro, Lawrence T.	212	Create and prepare informative motion relating to summary judgment hearing (1.30).	1.30	378.30
05 Mar 2021	Cook, Alexander N.	212	Compare funds listed in ECF 838 and ECF 1089 and highlight irregularities for J. Esses.	2.20	640.20
<b>General Administration Sub-Total</b>				<b>4.80</b>	<b>\$1,396.80</b>

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PROMESA TITLE III: ERS (0007)

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Invoice Date  
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21033657

<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
<b>Plan of Adjustment and Disclosure Statement – 215</b>					
09 Mar 2021	Esses, Joshua A.	215	Draft ERS stipulation (2.20); Call with J. Levitan on ERS disclosure statement (0.40); Call with M. Dale on ERS stipulation (0.30); Call with bondholders on stipulation (0.10).	3.00	2,559.00
10 Mar 2021	Esses, Joshua A.	215	Communicate with J. Herriman on ERS best interest test (0.30); Call with McKinsey on ERS best interest test (0.80).	1.10	938.30
15 Mar 2021	Esses, Joshua A.	215	Draft ERS best interest test.	0.50	426.50
16 Mar 2021	Esses, Joshua A.	215	Call with PJT on diligence materials (0.20); Call with bondholders on diligence materials (0.30); Review unsecured claims from J. Herriman (0.20); Call with B. Rosen on ERS unsecured claims (0.90).	1.60	1,364.80
28 Mar 2021	Esses, Joshua A.	215	Draft ERS disclosure statement.	0.30	<u>255.90</u>
<b>Plan of Adjustment and Disclosure Statement Sub-Total</b>				<b>6.50</b>	<b>\$5,544.50</b>
<b>Employment and Fee Applications – 218</b>					
01 Mar 2021	Petrov, Natasha B.	218	Review Proskauer January monthly statement for Proskauer 11th interim fee application.	0.30	87.30
04 Mar 2021	Petrov, Natasha B.	218	Revise Proskauer tenth interim fee application and notice of filing per new filing date.	0.30	87.30
10 Mar 2021	Petrov, Natasha B.	218	Review monthly statements for Proskauer 11th fee application (0.60); Perform calculations regarding same (1.80); Draft 11th interim fee application (1.30).	3.70	1,076.70
12 Mar 2021	Petrov, Natasha B.	218	Revise tenth interim fee application.	0.20	58.20
15 Mar 2021	Petrov, Natasha B.	218	Draft Proskauer 11th interim fee application.	0.80	232.80
18 Mar 2021	Petrov, Natasha B.	218	Revise Proskauer tenth interim fee application and exhibits per M. Bienenstock, M. Volin, and E. Barak.	1.80	523.80
19 Mar 2021	Barak, Ehud	218	Review and revise the ERS fee application.	2.10	1,791.30



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Invoice Date  
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<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
19 Mar 2021	Petrov, Natasha B.	218	Revise Proskauer tenth interim fee application per additional comments from client, E. Barak and M. Volin (0.60); Revise notice of filing of same (0.40); Finalize fee application and exhibits in preparation for filing (0.50).	1.50	436.50
<b>Employment and Fee Applications Sub-Total</b>				<b>10.70</b>	<b>\$4,293.90</b>
<b>Appeal – 219</b>					
27 Mar 2021	Weise, Steven O.	219	Review appellate briefs and legal analysis.	2.70	2,303.10
<b>Appeal Sub-Total</b>				<b>2.70</b>	<b>\$2,303.10</b>

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Invoice Date  
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21033657**Timekeeper Summary**

<b><u>Timekeeper</u></b>	<b><u>Hours</u></b>	<b><u>Rate</u></b>	<b><u>Fees Amount</u></b>
<b><u>Partner</u></b>			
Barak, Ehud	2.10	853.00	1,791.30
Dale, Margaret A.	27.20	853.00	23,201.60
Firestein, Michael A.	0.20	853.00	170.60
Levitan, Jeffrey W.	25.80	853.00	22,007.40
Weise, Steven O.	6.40	853.00	5,459.20
<b>Total Partner</b>	<b>61.70</b>		<b>\$ 52,630.10</b>
<b><u>Senior Counsel</u></b>			
Roche, Jennifer L.	20.50	853.00	17,486.50
<b>Total Senior Counsel</b>	<b>20.50</b>		<b>\$ 17,486.50</b>
<b><u>Associate</u></b>			
Dalsen, William D.	13.90	853.00	11,856.70
Esses, Joshua A.	31.00	853.00	26,443.00
Kim, Mee (Rina)	10.70	853.00	9,127.10
Stafford, Laura	0.50	853.00	426.50
<b>Total Associate</b>	<b>56.10</b>		<b>\$ 47,853.30</b>
<b><u>Legal Assistant</u></b>			
Cook, Alexander N.	3.50	291.00	1,018.50
Petrov, Natasha B.	8.60	291.00	2,502.60
Silvestro, Lawrence T.	1.30	291.00	378.30
<b>Total Legal Assistant</b>	<b>13.40</b>		<b>\$ 3,899.40</b>
<b>Professional Fees</b>	<b>151.70</b>		<b>\$ 121,869.30</b>

Client Name  
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PROMESA TITLE III: ERS (0007)

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Invoice Date  
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21033657**Description of Disbursements**

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Amount</u>
<b>Reproduction Color</b>			
22 Feb 2021	Spradley, Robert	Reproduction Color	4.80
22 Feb 2021	Spradley, Robert	Reproduction Color	5.40
22 Feb 2021	Spradley, Robert	Reproduction Color	3.30
22 Feb 2021	Spradley, Robert	Reproduction Color	3.60
22 Feb 2021	Spradley, Robert	Reproduction Color	4.20
22 Feb 2021	Spradley, Robert	Reproduction Color	1.50
22 Feb 2021	Spradley, Robert	Reproduction Color	2.10
22 Feb 2021	Spradley, Robert	Reproduction Color	3.60
22 Feb 2021	Spradley, Robert	Reproduction Color	4.50
22 Feb 2021	Spradley, Robert	Reproduction Color	3.30
22 Feb 2021	Spradley, Robert	Reproduction Color	5.40
22 Feb 2021	Spradley, Robert	Reproduction Color	6.00
22 Feb 2021	Spradley, Robert	Reproduction Color	0.60
22 Feb 2021	Spradley, Robert	Reproduction Color	0.60
22 Feb 2021	Spradley, Robert	Reproduction Color	2.40
22 Feb 2021	Spradley, Robert	Reproduction Color	6.30
22 Feb 2021	Spradley, Robert	Reproduction Color	4.20
22 Feb 2021	Spradley, Robert	Reproduction Color	18.90
22 Feb 2021	Spradley, Robert	Reproduction Color	3.90
22 Feb 2021	Spradley, Robert	Reproduction Color	4.20
22 Feb 2021	Spradley, Robert	Reproduction Color	10.50
22 Feb 2021	Spradley, Robert	Reproduction Color	18.90
22 Feb 2021	Spradley, Robert	Reproduction Color	18.30
22 Feb 2021	Spradley, Robert	Reproduction Color	12.90
22 Feb 2021	Spradley, Robert	Reproduction Color	7.50
22 Feb 2021	Spradley, Robert	Reproduction Color	5.70
22 Feb 2021	Spradley, Robert	Reproduction Color	1.80
22 Feb 2021	Spradley, Robert	Reproduction Color	4.20
22 Feb 2021	Spradley, Robert	Reproduction Color	6.60
24 Feb 2021	Dale, Margaret A.	Reproduction Color	0.30
24 Feb 2021	Dale, Margaret A.	Reproduction Color	3.90
24 Feb 2021	Dale, Margaret A.	Reproduction Color	2.10
24 Feb 2021	Dale, Margaret A.	Reproduction Color	1.50
24 Feb 2021	Dale, Margaret A.	Reproduction Color	0.30
03 Mar 2021	Cook, Alexander N.	Reproduction Color	17.70

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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Amount</u>
03 Mar 2021	Cook, Alexander N.	Reproduction Color	83.40
03 Mar 2021	Cook, Alexander N.	Reproduction Color	15.90
03 Mar 2021	Cook, Alexander N.	Reproduction Color	39.60
03 Mar 2021	Cook, Alexander N.	Reproduction Color	3.00
03 Mar 2021	Cook, Alexander N.	Reproduction Color	210.90
03 Mar 2021	Cook, Alexander N.	Reproduction Color	20.70
03 Mar 2021	Cook, Alexander N.	Reproduction Color	24.90
03 Mar 2021	Cook, Alexander N.	Reproduction Color	16.50
03 Mar 2021	Cook, Alexander N.	Reproduction Color	18.30
03 Mar 2021	Cook, Alexander N.	Reproduction Color	22.80
03 Mar 2021	Dale, Margaret A.	Reproduction Color	14.70
04 Mar 2021	Dale, Margaret A.	Reproduction Color	2.10
04 Mar 2021	Dale, Margaret A.	Reproduction Color	0.30
04 Mar 2021	Dale, Margaret A.	Reproduction Color	0.30
04 Mar 2021	Dale, Margaret A.	Reproduction Color	4.50

**Total Reproduction Color****678.90****Reproduction**

22 Feb 2021	Spradley, Robert	Reproduction	0.10
24 Feb 2021	Dale, Margaret A.	Reproduction	0.10
24 Feb 2021	Dale, Margaret A.	Reproduction	4.10
24 Feb 2021	Dale, Margaret A.	Reproduction	6.10
24 Feb 2021	Dale, Margaret A.	Reproduction	0.30
03 Mar 2021	Cook, Alexander N.	Reproduction	0.80
03 Mar 2021	Cook, Alexander N.	Reproduction	0.20
03 Mar 2021	Cook, Alexander N.	Reproduction	0.10
03 Mar 2021	Cook, Alexander N.	Reproduction	0.20
03 Mar 2021	Dale, Margaret A.	Reproduction	4.80
03 Mar 2021	Cook, Alexander N.	Reproduction	4.80
03 Mar 2021	Cook, Alexander N.	Reproduction	0.10
03 Mar 2021	Cook, Alexander N.	Reproduction	0.10
03 Mar 2021	Cook, Alexander N.	Reproduction	0.20
03 Mar 2021	Cook, Alexander N.	Reproduction	0.10
03 Mar 2021	Cook, Alexander N.	Reproduction	0.20
04 Mar 2021	Dale, Margaret A.	Reproduction	1.90
04 Mar 2021	Dale, Margaret A.	Reproduction	1.90
04 Mar 2021	Dale, Margaret A.	Reproduction	5.20

**Total Reproduction****31.30****Westlaw**

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Invoice Date  
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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Amount</u>
21 Feb 2021	Schaefer, Shealeen E.	Connect and Comm Time - 0:00:00 WestChk and Other Trans - 32 Lines Printed - 0	344.00
27 Feb 2021	Roche, Jennifer L.	Connect and Comm Time - 0:00:00 WestChk and Other Trans - 7 Lines Printed - 0	516.00
28 Feb 2021	Dalsen, William D.	Connect and Comm Time - 0:00:00 WestChk and Other Trans - 8 Lines Printed - 0	610.00
01 Mar 2021	Roche, Jennifer L.	Connect and Comm Time - 0:00:00 WestChk and Other Trans - 5 Lines Printed - 0	516.00
<b>Total Westlaw</b>			<b>1,986.00</b>
<b>Messenger/Delivery</b>			
22 Feb 2021	Bienenstock, Martin J.	Vendor: Federal Express Invoice#: 728874301 Date: 2/26/2021 - - Jeffrey Levitan 8 MANOR POND LN IRVINGTON NY, Tracking #: 783934512495, Shipped on 022221, Invoice #: 728874301	19.69
03 Mar 2021	Bienenstock, Martin J.	Vendor: Federal Express Invoice#: 730514260 Date: 3/12/2021 - - Jennifer Roche 3756 BEETHOVEN ST LOS ANGELES CA, Tracking #: 784336475490, Shipped on 030321, Invoice #: 730514260	19.73
<b>Total Messenger/Delivery</b>			<b>39.42</b>
<b>Practice Support Vendors</b>			
08 Mar 2021	Gardephe, Christopher H.	Vendor: Ld Lower Holidngs Inc Invoice#: P0100171551 Date: 3/8/2021 - eDiscovery vendor services - ediscovery vendor services	3,109.60
12 Mar 2021	Gardephe, Christopher H.	Vendor: Ld Lower Holidngs Inc Invoice#: P0100167086 Date: 2/8/2021 - [33260.045] FOMB - ERS - [33260.045] FOMB - ERS	3,105.70
12 Mar 2021	Gardephe, Christopher H.	Vendor: Ld Lower Holidngs Inc Invoice#: P0100160998 Date: 1/11/2021 - [33260.045] FOMB - ERS - [33260.045] FOMB - ERS	3,179.80
<b>Total Practice Support Vendors</b>			<b>9,395.10</b>

**Client Name**  
**Matter Name**FOMB (33260)  
PROMESA TITLE III: ERS (0007)

Exhibit Exhibit B Page 70 of 104

**Invoice Date**  
**Invoice Number**30 Apr 2021  
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**Disbursement Summary**

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<b><u>Disbursements and Other Charges</u></b>	<b><u>Amount</u></b>
Computerized Research	1,986.00
Copying & Printing	710.20
Delivery Services	39.42
Practice Support Vendors	<u>9,395.10</u>
<b>Total Disbursements</b>	<b>\$ 12,130.72</b>

**Total Billed**

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**\$ 134,000.02**

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UNITED STATES DISTRICT COURT  
DISTRICT OF PUERTO RICO

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In re:

THE FINANCIAL OVERSIGHT AND MANAGEMENT  
BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors. <sup>1</sup>

PROMESA  
Title III

No. 17 BK 3283-LTS

(Jointly Administered)

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IN RE:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE EMPLOYEES RETIREMENT SYSTEM OF THE  
GOVERNMENT OF THE COMMONWEALTH OF  
PUERTO RICO,

Debtor.

PROMESA  
Title III

No. 17 BK 3566-LTS

-----X

**COVER SHEET TO FORTY-NINTH MONTHLY FEE APPLICATION OF PROSKAUER  
ROSE LLP AS ATTORNEYS TO THE FINANCIAL OVERSIGHT AND MANAGEMENT  
BOARD FOR PUERTO RICO, AS REPRESENTATIVE OF DEBTOR, EMPLOYEES  
RETIREMENT SYSTEM ("ERS")  
FOR THE PERIOD APRIL 1, 2021 THROUGH APRIL 30, 2021**

**ALL FEES IN THIS MONTHLY FEE STATEMENT WERE INCURRED OUTSIDE OF  
PUERTO RICO**

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<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283- LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17- BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19- BK-5233-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Name of Applicant: Proskauer Rose LLP (“Proskauer”)

Authorized to Provide  
Professional Services to: Financial Oversight and Management Board, as  
Representative for the Debtor Pursuant to  
PROMESA Section 315(b)

Period for which compensation  
and reimbursement for fees and services  
is sought: April 1, 2021 through April 30, 2021

Amount of compensation sought  
as actual, reasonable and necessary: **\$30,642.70**

Amount of expense reimbursement sought  
as actual, reasonable and necessary: **\$3,468.60**

Total Amount for these Invoices: **\$34,111.30**

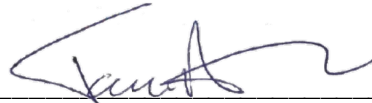
This is a: X monthly \_\_\_ interim \_\_\_ final application.

This is Proskauer’s 49th monthly fee application in these cases.



**Principal Certification**

I hereby authorize the submission of this Monthly Fee Statement for April 2021.

A handwritten signature in blue ink, appearing to read 'Jaime A. El Koury', is positioned above a horizontal line.

Jaime A. El Koury  
General Counsel to the Financial Oversight and  
Management Board for Puerto Rico

On May 28, 2021 sent to:

**FOMB:**

Financial Oversight and Management Board  
40 Washington Square South  
Office 314A  
New York, NY 10012  
Attn: Professor Arthur J. Gonzalez  
FOMB Board Member

O'Neill & Borges LLC  
250 Muñoz Rivera Ave., Suite 800  
San Juan, PR 00918  
Attn: Hermann D. Bauer, Esq.

**Office of United States Trustee**

Office of the United States Trustee for the District of  
Puerto Rico  
Edificio Ochoa, 500 Tanca Street, Suite 301  
San Juan, PR 00901  
(In re: Commonwealth of Puerto Rico)

Office of the United States Trustee for Region 21  
75 Spring Street, SW, Room 362  
Atlanta, GA 30303  
Attn: Guy G. Gebhardt  
Acting United States Trustee (Region 21)  
(In re: Commonwealth of Puerto Rico)

**Co-Counsel for the Official Committee of Unsecured  
Creditors:**

Paul Hastings LLP  
200 Park Avenue  
New York, NY 10166  
Attn: Luc. A. Despina, Esq.

Casillas, Santiago & Torres, LLC  
El Caribe Office Building  
53 Palmeras Street, Ste. 1601  
San Juan, Puerto Rico 00901-2419  
Attn: Juan J. Casillas Ayala, Esq.  
Alberto J. E. Añeses Negrón, Esq.

**Co-Counsel for the Fee Examiner**

Godfrey & Kahn S.C.  
One East Main Street, Suite 500  
Madison, WI 53703  
Attn: Katherine Stadler

EDGE Legal Strategies, PSC  
252 Ponce de León Avenue  
Citibank Tower, 12<sup>th</sup> Floor  
San Juan, PR 00918  
Attn: Eyck O. Lugo

**Co-Counsel for AAFAF:**

O'Melveny & Myers LLP,  
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Suzanne Uhland, Esq.  
Diana M. Perez, Esq.

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Carolina Velaz-Rivero, Esq.

**Co-Counsel for the Official Committee of Retirees:**

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New York, NY 10022-3908  
Attn.: Robert Gordon, Esq.  
Richard Levin, Esq.

Jenner & Block LLP  
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Attn.: Catherine Steege, Esq.  
Melissa Root, Esq.

Bennazar, García & Milián, C.S.P.  
Edificio Union Plaza, PH-A  
416 Avenida Ponce de León  
Hato Rey, PR 00918  
Attn.: A.J. Bennazar-Zequeira, Esq.

**Puerto Rico Department of Treasury**

PO Box 9024140  
San Juan, PR 00902-4140  
Attn: Reylam Guerra Goderich, Deputy Assistant of  
Central Accounting  
Omar E. Rodríguez Pérez, CPA, Assistant  
Secretary of Central Accounting  
Angel L. Pantoja Rodríguez, Deputy Assistant of  
Internal Revenue and Tax Policy  
Francisco Parés Alicea, Assistant Secretary of  
Internal Revenue and Tax Policy  
Francisco Peña Montañez, CPA, Assistant  
Secretary of the Treasury

ERS – General			
Task Code	Matter Description	Total Billed Hours	Total Fees Requested
206	Documents Filed on Behalf of the Board	20.10	\$17,145.30
207	Non-Board Court Filings	2.10	\$1,791.30
208	Stay Matters	5.20	\$4,435.60
210	Analysis and Strategy	7.10	\$6,056.30
212	General Administration	2.40	\$698.40
215	Plan of Adjustment and Disclosure Statement	0.40	\$341.20
218	Employment and Fee Applications	0.60	\$174.60
<b>Total</b>		<b>37.90</b>	<b>\$30,642.70</b>

**ACROSS ALL ERS-RELATED MATTERS**

<b>Professional</b>	<b>Position/Title</b>	<b>Department</b>	<b>Hourly Billing Rate</b>	<b>Total Billed Hours</b>	<b>Total Compensation</b>
Brian S. Rosen	Partner	BSGR & B	\$853.00	0.30	\$255.90
Jeffrey W. Levitan	Partner	BSGR & B	\$853.00	7.50	\$6,397.50
Lary Alan Rappaport	Partner	Litigation	\$853.00	0.20	\$170.60
Margaret A. Dale	Partner	Litigation	\$853.00	8.70	\$7,421.10
Michael A. Firestein	Partner	Litigation	\$853.00	0.40	\$341.20
Jennifer L. Roche	Senior Counsel	Litigation	\$853.00	13.20	\$11,259.60
Joshua A. Esses	Associate	BSGR & B	\$853.00	1.10	\$938.30
Mee R. Kim	Associate	Litigation	\$853.00	0.10	\$85.30
William D. Dalsen	Associate	Litigation	\$853.00	3.40	\$2,900.20
<b>TOTAL</b>				<b>34.90</b>	<b>\$29,769.70</b>

<b>Paraprofessional</b>	<b>Position/Title</b>	<b>Department</b>	<b>Hourly Billing Rate</b>	<b>Total Billed Hours</b>	<b>Total Compensation</b>
Lawrence T. Silvestro	Legal Assistant	Litigation	\$291.00	2.40	\$698.40
Natasha Petrov	Legal Assistant	BSGR & B	\$291.00	0.60	\$174.60
<b>TOTAL</b>				<b>3.00</b>	<b>\$ 873.00</b>

<b>SUMMARY OF LEGAL FEES</b>	<b><u>Hours</u> 37.90</b>	<b><u>Fees</u> \$30,642.70</b>
------------------------------	-------------------------------	------------------------------------

**ACROSS ALL ERS-RELATED MATTERS**

<b>EXPENSE CATEGORY</b>	<b>AMOUNTS</b>
Practice Support Vendors	\$3,111.60
Westlaw	\$172.00
Highq Licensing	\$185.00
<b>TOTAL</b>	<b>\$3,468.60</b>

Proskauer requests payment of fees and reimbursement of expenses in accordance with the procedures set forth in the Interim Compensation Order (*i.e.*, payment of ninety percent (90%) of the compensation sought, in the amount of \$27,578.43 and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$3,468.60) in the total amount of \$31,047.03.

### **Professional Certification**

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, Proskauer Rose LLP does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

I further certify that, with respect to the fees and services rendered pursuant to this monthly fee statement, (i) Proskauer Rose LLP was not doing business in Puerto Rico and (ii) the services rendered by Proskauer Rose LLP were not performed in Puerto Rico.

/s/ Martin J. Bienenstock

Martin J. Bienenstock (*pro hac vice*)  
Proskauer Rose LLP  
Eleven Times Square  
New York, NY 10036  
Tel: (212) 969-3000  
Fax: (212) 969-2900

## **Exhibit A**



Client Name  
Matter NameFOMB (33260)  
PROMESA TITLE III: ERS (0007)

Exhibit Exhibit B Page 81 of 104

Invoice Date  
Invoice Number25 May 2021  
21039320**Task Summary**

<b>Task</b>	<b>Hours</b>	<b><u>Fees Incurred</u></b>
206 Documents Filed on Behalf of the Board	20.10	17,145.30
207 Non-Board Court Filings	2.10	1,791.30
208 Stay Matters	5.20	4,435.60
210 Analysis and Strategy	7.10	6,056.30
212 General Administration	2.40	698.40
215 Plan of Adjustment and Disclosure Statement	0.40	341.20
218 Employment and Fee Applications	0.60	174.60
<b>Total Fees</b>	<b>37.90</b>	<b>\$ 30,642.70</b>

Client Name  
Matter NameFOMB (33260)  
PROMESA TITLE III: ERS (0007)

Exhibit Exhibit B Page 82 of 104

Invoice Date  
Invoice Number25 May 2021  
21039320**Description of Services Rendered**

<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
<b>Documents Filed on Behalf of the Board – 206</b>					
01 Apr 2021	Roche, Jennifer L.	206	Revise joint statement regarding oral argument (0.20); E-mails with all counsel regarding joint statement (0.20); Draft supplemental joint statement regarding oral argument (0.40); E-mails with B. Rosen and J. Esses regarding joint statement and ERS stipulation (0.10).	0.90	767.70
01 Apr 2021	Esses, Joshua A.	206	Review ERS stipulation draft.	0.30	255.90
02 Apr 2021	Roche, Jennifer L.	206	Revise ERS joint statement regarding oral argument and coordinate filing (0.50); E-mails with M. Dale and B. Rosen regarding joint statement (0.20); E-mails with counsel regarding joint statement (0.10); Draft joint motion regarding stay of ERS actions (2.00).	2.80	2,388.40
02 Apr 2021	Esses, Joshua A.	206	Provide comments regarding amended stipulation.	0.40	341.20
04 Apr 2021	Dale, Margaret A.	206	Review and revise draft motion to stay ERS actions (0.40); E-mail with J. Roche regarding draft motion (0.20).	0.60	511.80
04 Apr 2021	Rosen, Brian S.	206	Review draft motion to stay ERS proceedings (0.30).	0.30	255.90
04 Apr 2021	Roche, Jennifer L.	206	Revise motion to stay ERS proceedings (0.10); E-mails with M. Dale regarding same (0.10).	0.20	170.60
05 Apr 2021	Roche, Jennifer L.	206	Revise motion to stay ERS actions (0.90); E-mails with committees and bondholder counsel regarding motion (0.40); Conference and e-mail with creditors committee regarding motion (0.20); E-mails with M. Dale and W. Dalsen regarding issues related to motion (0.30); Conference with M. Dale regarding motion (0.20).	2.00	1,706.00

Client Name  
Matter NameFOMB (33260)  
PROMESA TITLE III: ERS (0007)

Exhibit Exhibit B Page 83 of 104

Invoice Date  
Invoice Number25 May 2021  
21039320

<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
06 Apr 2021	Dale, Margaret A.	206	Review court order regarding need to supplement motion to stay (0.10); Communications with J. Roche regarding strategy to respond to court order regarding supplementing motion to stay (0.50); Review and revise draft joint motion to supplement motion to stay proceedings (0.30); E-mails with bondholders and committees regarding draft motion to supplement motion to stay proceedings (0.30); E-mails with J. Roche and W. Dalsen regarding draft supplement to motion to stay proceedings (0.30).	1.50	1,279.50
06 Apr 2021	Roche, Jennifer L.	206	Prepare and revise supplement to motion to stay ERS actions (3.20); Conference with court clerk regarding order for supplement (0.10); E-mails with L. Stafford regarding same (0.10); Conferences and e-mails with M. Dale and team regarding same (0.30); E-mails with committee and bondholder counsel regarding supplement (0.20); E-mails with team regarding order for supplement and draft supplement (0.20).	4.10	3,497.30
07 Apr 2021	Roche, Jennifer L.	206	Revise response to supplemental joint motion to stay ERS actions (0.20); E-mails with committee and bondholder counsel regarding motion (0.20).	0.40	341.20
08 Apr 2021	Roche, Jennifer L.	206	Analysis regarding reply brief in support of joint motion to stay ERS actions (1.00); E-mails with M. Dale and W. Dalsen regarding motion (0.30); Review and revise draft reply brief (0.40); E-mails with creditor and bondholder counsel regarding same (0.30).	2.00	1,706.00
08 Apr 2021	Dalsen, William D.	206	Draft reply in support of joint motion to stay pending litigations in view of ERS settlement (2.60).	2.60	2,217.80
09 Apr 2021	Dale, Margaret A.	206	Review J. Levitan edits to reply brief in support of stay motion (0.20); Telephone call with J. Levitan and W. Dalsen regarding reply brief (0.20); E-mails with supporting parties to stay motion regarding reply (0.20).	0.60	511.80

Client Name  
Matter NameFOMB (33260)  
PROMESA TITLE III: ERS (0007)

Exhibit Exhibit B Page 84 of 104

Invoice Date  
Invoice Number25 May 2021  
21039320

<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
09 Apr 2021	Roche, Jennifer L.	206	Review and revise reply brief regarding motion to stay ERS actions (0.30); E-mails with committee and bondholder counsel regarding reply brief (0.20); E-mails with W. Dalsen, M. Dale and J. Levitan regarding brief (0.10); Finalize and coordinate filing of reply brief (0.20).	0.80	682.40
09 Apr 2021	Dalsen, William D.	206	Revise draft reply in support of motion to stay (0.60).	0.60	511.80
<b>Documents Filed on Behalf of the Board Sub-Total</b>				<b>20.10</b>	<b>\$17,145.30</b>
<b>Non-Board Court Filings – 207</b>					
08 Apr 2021	Dale, Margaret A.	207	Review UCC limited objection to motion to stay (0.30); Telephone call with J. Levitan regarding response to UCC objection (0.20); Review papers from PREPA briefing regarding same issue presented by UCC objection (0.50); E-mails with W. Dalsen regarding reply papers (0.30); Review draft reply to motion to stay (0.20); E-mails with W. Dalsen and J. Roche regarding reply on motion to stay (0.20).	1.70	1,450.10
08 Apr 2021	Rappaport, Lary Alan	207	Review UCC response to motion to stay adversary proceeding (0.10).	0.10	85.30
12 Apr 2021	Levitan, Jeffrey W.	207	Review order on motion to stay, review cleaning materials and related e-mails, e-mail M. Dale regarding docket.	0.30	255.90
<b>Non-Board Court Filings Sub-Total</b>				<b>2.10</b>	<b>\$1,791.30</b>
<b>Stay Matters – 208</b>					
05 Apr 2021	Levitan, Jeffrey W.	208	Review drafts and e-mails regarding motion to stay litigation (0.50); E-mail P. Hinton regarding settlement (0.20).	0.70	597.10
06 Apr 2021	Levitan, Jeffrey W.	208	Review final joint motion to stay proceedings, court order on same (0.30); Review drafts of supplement to motion to stay, related e-mails (0.50); E-mails J. Roche, M. Dale regarding order staying proceedings, supplement to motion (0.30).	1.10	938.30
07 Apr 2021	Levitan, Jeffrey W.	208	Review supplement to motion to stay litigation, e-mail J. Roche regarding same.	0.50	426.50

Client Name  
Matter NameFOMB (33260)  
PROMESA TITLE III: ERS (0007)

Exhibit Exhibit B Page 85 of 104

Invoice Date  
Invoice Number25 May 2021  
21039320

<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
08 Apr 2021	Levitan, Jeffrey W.	208	Review committee response to motion to stay litigation, e-mail and teleconference M. Dale regarding same (0.50); Review briefs on claims objections and settlement (0.60); Review draft reply to committee objection (0.20).	1.30	1,108.90
09 Apr 2021	Levitan, Jeffrey W.	208	Edit reply regarding motion to stay (0.80); Prepare, teleconference W. Dalsen and team regarding reply to motion to stay (0.30); Review revisions to reply, retirees committee joinder, e-mail J. Roche regarding reply (0.50).	1.60	1,364.80
<b>Stay Matters Sub-Total</b>				<b>5.20</b>	<b>\$4,435.60</b>
<b>Analysis and Strategy – 210</b>					
01 Apr 2021	Dale, Margaret A.	210	Review and revise joint statement to court regarding settlement/oral argument (0.50); E-mails with B. Rosen and J. Roche regarding settlement/statement to court (0.40); Review draft amended stipulation of settlement with ERS bondholders (0.60); Review court order regarding 4/2 deadline (0.10).	1.60	1,364.80
01 Apr 2021	Firestein, Michael A.	210	Review joint informative motion on summary judgment issues (0.20).	0.20	170.60
01 Apr 2021	Levitan, Jeffrey W.	210	Review joint informative statement for argument, related e-mails (0.50); Review T. Axelrod e-mails regarding settlement issues (0.10); Review revised stipulation (0.30); E-mail B. Rosen regarding stipulation (0.20); Review order regarding joint statement (0.10).	1.20	1,023.60
02 Apr 2021	Dale, Margaret A.	210	Review and revise stipulation of settlement with ERS bondholders (0.70); E-mails with B. Rosen regarding same (0.20); Review draft informative to court related to settlement (0.30); E-mails with J. Roche regarding same (0.20).	1.40	1,194.20
02 Apr 2021	Levitan, Jeffrey W.	210	Review revised stipulation, comments and related e-mails (0.50); Review joint informative motion and related e-mails (0.30).	0.80	682.40
02 Apr 2021	Rappaport, Lary Alan	210	Review ERS stipulation (0.10).	0.10	85.30

Client Name  
Matter NameFOMB (33260)  
PROMESA TITLE III: ERS (0007)

Exhibit Exhibit B Page 86 of 104

Invoice Date  
Invoice Number25 May 2021  
21039320

<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
05 Apr 2021	Dale, Margaret A.	210	Telephone conversation with J. Roche regarding motion to stay litigation (0.20); E-mails with B. Rosen and J. Levitan regarding motion to stay (0.10); Review and revise draft motion to stay litigation (0.20); E-mails with J. Roche and W. Dalsen regarding finalizing/filing motion to stay litigation (0.40).	0.90	767.70
05 Apr 2021	Kim, Mee (Rina)	210	E-mails with J. Levitan, Proskauer team and Brattle team regarding lien scope litigation status (0.10).	0.10	85.30
06 Apr 2021	Firestein, Michael A.	210	Review urgent motion on staying ERS actions for impact on plan issues (0.20).	0.20	170.60
07 Apr 2021	Dale, Margaret A.	210	E-mails with J. Roche, bondholders and fiscal agent to finalize joint motion to supplement motion to stay (0.40).	0.40	341.20
09 Apr 2021	Dalsen, William D.	210	Call with M. Dale and J. Levitan regarding draft reply in support of motion to stay pending actions due to ERS settlement (0.20).	0.20	170.60
<b>Analysis and Strategy Sub-Total</b>				<b>7.10</b>	<b>\$6,056.30</b>
<b>General Administration – 212</b>					
12 Apr 2021	Silvestro, Lawrence T.	212	Research and locate briefing and orders relating to special revenues in the ERS cross-motions for summary judgment and related pleadings, per M. Hackett (2.40).	2.40	698.40
<b>General Administration Sub-Total</b>				<b>2.40</b>	<b>\$698.40</b>
<b>Plan of Adjustment and Disclosure Statement – 215</b>					
05 Apr 2021	Esses, Joshua A.	215	Draft ERS stipulation disclosure statement section.	0.40	341.20
<b>Plan of Adjustment and Disclosure Statement Sub-Total</b>				<b>0.40</b>	<b>\$341.20</b>
<b>Employment and Fee Applications – 218</b>					
01 Apr 2021	Petrov, Natasha B.	218	Review monthly statements and redact certain entries for Proskauer 11th interim fee application.	0.60	174.60
<b>Employment and Fee Applications Sub-Total</b>				<b>0.60</b>	<b>\$174.60</b>

Client Name  
Matter NameFOMB (33260)  
PROMESA TITLE III: ERS (0007)

Exhibit Exhibit B Page 87 of 104

Invoice Date  
Invoice Number25 May 2021  
21039320**Timekeeper Summary**

<b><u>Timekeeper</u></b>	<b><u>Hours</u></b>	<b><u>Rate</u></b>	<b><u>Fees Amount</u></b>
<b><u>Partner</u></b>			
Dale, Margaret A.	8.70	853.00	7,421.10
Firestein, Michael A.	0.40	853.00	341.20
Levitan, Jeffrey W.	7.50	853.00	6,397.50
Rappaport, Lary Alan	0.20	853.00	170.60
Rosen, Brian S.	0.30	853.00	255.90
<b>Total Partner</b>	<b>17.10</b>		<b>\$ 14,586.30</b>
<b><u>Senior Counsel</u></b>			
Roche, Jennifer L.	13.20	853.00	11,259.60
<b>Total Senior Counsel</b>	<b>13.20</b>		<b>\$ 11,259.60</b>
<b><u>Associate</u></b>			
Dalsen, William D.	3.40	853.00	2,900.20
Esses, Joshua A.	1.10	853.00	938.30
Kim, Mee (Rina)	0.10	853.00	85.30
<b>Total Associate</b>	<b>4.60</b>		<b>\$ 3,923.80</b>
<b><u>Legal Assistant</u></b>			
Petrov, Natasha B.	0.60	291.00	174.60
Silvestro, Lawrence T.	2.40	291.00	698.40
<b>Total Legal Assistant</b>	<b>3.00</b>		<b>\$ 873.00</b>
<b>Professional Fees</b>	<b>37.90</b>		<b>\$ 30,642.70</b>

Client Name  
Matter NameFOMB (33260)  
PROMESA TITLE III: ERS (0007)

Exhibit Exhibit B Page 88 of 104

Invoice Date  
Invoice Number25 May 2021  
21039320

## Description of Disbursements

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Amount</u>
<b>Westlaw</b>			
06 Apr 2021	Roche, Jennifer L.	Connect and Comm Time - 0:00:00 WestChk and Other Trans - 4 Lines Printed - 0	172.00
<b>Total Westlaw</b>			<b>172.00</b>
<b>High! Licensing</b>			
04 Feb 2020	Kim, Mee (Rina)	High Q Monthly Licensing Fee	185.00
<b>Total High! Licensing</b>			<b>185.00</b>
<b>Practice Support Vendors</b>			
08 Apr 2021	Gardephe, Christopher H.	Vendor: Ld Lower Holidngs Inc Invoice#: P0100177817 Date: 4/8/2021 - eDiscovery vendor services - eDiscovery vendor services	3,111.60
<b>Total Practice Support Vendors</b>			<b>3,111.60</b>



**Client Name**  
**Matter Name**FOMB (33260)  
PROMESA TITLE III: ERS (0007)

Exhibit Exhibit B Page 89 of 104

**Invoice Date**  
**Invoice Number**25 May 2021  
21039320**Disbursement Summary**

<b><u>Disbursements and Other Charges</u></b>	<b><u>Amount</u></b>
Computerized Research	172.00
HighQ Charges	185.00
Practice Support Vendors	3,111.60
<b>Total Disbursements</b>	<b>\$ 3,468.60</b>

**Total Billed****\$ 34,111.30**

UNITED STATES DISTRICT COURT  
DISTRICT OF PUERTO RICO

-----X

In re:

PROMESA  
Title III

THE FINANCIAL OVERSIGHT AND MANAGEMENT  
BOARD FOR PUERTO RICO,

as representative of

No. 17 BK 3283-LTS

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

(Jointly Administered)

Debtors. <sup>1</sup>

-----X

IN RE:

PROMESA  
Title III

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

No. 17 BK 3566-LTS

THE EMPLOYEES RETIREMENT SYSTEM OF THE  
GOVERNMENT OF THE COMMONWEALTH OF  
PUERTO RICO,

Debtor.

-----X

**COVER SHEET TO FIFTIETH MONTHLY FEE APPLICATION OF PROSKAUER ROSE  
LLP AS ATTORNEYS TO THE FINANCIAL OVERSIGHT AND MANAGEMENT  
BOARD FOR PUERTO RICO, AS REPRESENTATIVE OF DEBTOR, EMPLOYEES  
RETIREMENT SYSTEM (“ERS”)  
FOR THE PERIOD MAY 1, 2021 THROUGH MAY 31, 2021**

**ALL FEES IN THIS MONTHLY FEE STATEMENT WERE INCURRED OUTSIDE OF  
PUERTO RICO**

---

<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283- LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17- BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19- BK-5233-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Name of Applicant: Proskauer Rose LLP ("Proskauer")

Authorized to Provide  
Professional Services to: Financial Oversight and Management Board, as  
Representative for the Debtor Pursuant to  
PROMESA Section 315(b)

Period for which compensation  
and reimbursement for fees and services  
is sought: May 1, 2021 through May 31, 2021

Amount of compensation sought  
as actual, reasonable and necessary: \$4,328.10

Amount of expense reimbursement sought  
as actual, reasonable and necessary: \$201.70


Total Amount for these Invoices: \$4,529.80

This is a: X monthly \_\_\_ interim \_\_\_ final application.

This is Proskauer's 50th monthly fee application in these cases.

**Principal Certification**

I hereby authorize the submission of this Monthly Fee Statement for May 2021.

A handwritten signature in blue ink, appearing to read 'Jaime A. El Koury', is positioned above a horizontal line.

Jaime A. El Koury  
General Counsel to the Financial Oversight and  
Management Board for Puerto Rico

On July 6, 2021 sent to:

**FOMB:**

Financial Oversight and Management Board  
40 Washington Square South  
Office 314A  
New York, NY 10012  
Attn: Professor Arthur J. Gonzalez  
FOMB Board Member

O'Neill & Borges LLC  
250 Muñoz Rivera Ave., Suite 800  
San Juan, PR 00918  
Attn: Hermann D. Bauer, Esq.

**Office of United States Trustee**

Office of the United States Trustee for the District of  
Puerto Rico  
Edificio Ochoa, 500 Tanca Street, Suite 301  
San Juan, PR 00901  
(In re: Commonwealth of Puerto Rico)

Office of the United States Trustee for Region 21  
75 Spring Street, SW, Room 362  
Atlanta, GA 30303  
Attn: Guy G. Gebhardt  
Acting United States Trustee (Region 21)  
(In re: Commonwealth of Puerto Rico)

**Co-Counsel for the Official Committee of Unsecured  
Creditors:**

Paul Hastings LLP  
200 Park Avenue  
New York, NY 10166  
Attn: Luc. A. Despina, Esq.

Casillas, Santiago & Torres, LLC  
El Caribe Office Building  
53 Palmeras Street, Ste. 1601  
San Juan, Puerto Rico 00901-2419  
Attn: Juan J. Casillas Ayala, Esq.  
Alberto J. E. Añeses Negrón, Esq.

**Co-Counsel for the Fee Examiner**

Godfrey & Kahn S.C.  
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252 Ponce de León Avenue  
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Attn: Eyck O. Lugo

**Co-Counsel for AAFAF:**

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Suzanne Uhland, Esq.  
Diana M. Perez, Esq.

Marini Pietrantonio Muñoz LLC  
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**Puerto Rico Department of Treasury**

PO Box 9024140  
San Juan, PR 00902-4140  
Attn: Reylam Guerra Goderich, Deputy Assistant of  
Central Accounting  
Omar E. Rodríguez Pérez, CPA, Assistant  
Secretary of Central Accounting  
Angel L. Pantoja Rodríguez, Deputy Assistant of  
Internal Revenue and Tax Policy  
Francisco Parés Alicea, Assistant Secretary of  
Internal Revenue and Tax Policy  
Francisco Peña Montañez, CPA, Assistant  
Secretary of the Treasury

ERS – General			
Task Code	Matter Description	Total Billed Hours	Total Fees Requested
206	Documents Filed on Behalf of the Board	3.10	\$2,644.30
210	Analysis and Strategy	0.20	\$170.60
218	Employment and Fee Applications	5.20	\$1,513.20
<b>Total</b>		<b>8.50</b>	<b>\$4,328.10</b>

**ACROSS ALL ERS-RELATED MATTERS**

<b>Professional</b>	<b>Position/Title</b>	<b>Department</b>	<b>Hourly Billing Rate</b>	<b>Total Billed Hours</b>	<b>Total Compensation</b>
Joshua A. Esses	Associate	BSGR & B	\$853.00	3.10	\$2,644.30
Mee R. Kim	Associate	Litigation	\$853.00	0.20	\$170.60
<b>TOTAL</b>				<b>3.30</b>	<b>\$2,814.90</b>

<b>Paraprofessional</b>	<b>Position/Title</b>	<b>Department</b>	<b>Hourly Billing Rate</b>	<b>Total Billed Hours</b>	<b>Total Compensation</b>
Natasha Petrov	Legal Assistant	BSGR & B	\$291.00	5.20	\$1,513.20
<b>TOTAL</b>				<b>5.20</b>	<b>\$1,513.20</b>

<b>SUMMARY OF LEGAL FEES</b>	<b><u>Hours</u> 8.50</b>	<b><u>Fees</u> \$4,328.10</b>
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**ACROSS ALL ERS-RELATED MATTERS**

<b>EXPENSE CATEGORY</b>	<b>AMOUNTS</b>
Reproduction	\$2.60
Highq Licensing	\$185.00
Reproduction Color	\$14.10
<b>TOTAL</b>	<b>\$ 201.70</b>



Proskauer requests payment of fees and reimbursement of expenses in accordance with the procedures set forth in the Interim Compensation Order (*i.e.*, payment of ninety percent (90%) of the compensation sought, in the amount of \$3,895.29 and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$201.70) in the total amount of \$4,096.99.

**Professional Certification**

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, Proskauer Rose LLP does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

I further certify that, with respect to the fees and services rendered pursuant to this monthly fee statement, (i) Proskauer Rose LLP was not doing business in Puerto Rico and (ii) the services rendered by Proskauer Rose LLP were not performed in Puerto Rico.

/s/ Martin J. Bienenstock

Martin J. Bienenstock (*pro hac vice*)  
Proskauer Rose LLP  
Eleven Times Square  
New York, NY 10036  
Tel: (212) 969-3000  
Fax: (212) 969-2900

## **Exhibit A**

**Client Name**  
**Matter Name**FOMB (33260)  
PROMESA TITLE III: ERS (0007)

Exhibit Exhibit B Page 100 of 104

**Invoice Date**  
**Invoice Number**06 Jul 2021  
21045313**Task Summary**

<b>Task</b>	<b>Hours</b>	<b><u>Fees Incurred</u></b>
206 Documents Filed on Behalf of the Board	3.10	2,644.30
210 Analysis and Strategy	0.20	170.60
218 Employment and Fee Applications	5.20	1,513.20
<b>Total Fees</b>	<b>8.50</b>	<b>\$ 4,328.10</b>

Client Name  
Matter NameFOMB (33260)  
PROMESA TITLE III: ERS (0007)

Exhibit Exhibit B Page 101 of 104

Invoice Date  
Invoice Number06 Jul 2021  
21045313**Description of Services Rendered**

<u>Date</u>	<u>Timekeeper</u>	<u>Task</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
<b>Documents Filed on Behalf of the Board – 206</b>					
19 May 2021	Esses, Joshua A.	206	Review draft objection to ERS claims.	0.20	170.60
25 May 2021	Esses, Joshua A.	206	Draft claims objection for L. Stafford.	0.40	341.20
26 May 2021	Esses, Joshua A.	206	Draft ERS claim objection.	2.50	2,132.50
<b>Documents Filed on Behalf of the Board Sub-Total</b>				<b>3.10</b>	<b>\$2,644.30</b>
<b>Analysis and Strategy – 210</b>					
17 May 2021	Kim, Mee (Rina)	210	Review e-mails regarding ERS documents.	0.10	85.30
19 May 2021	Kim, Mee (Rina)	210	Review e-mails regarding ERS documents.	0.10	85.30
<b>Analysis and Strategy Sub-Total</b>				<b>0.20</b>	<b>\$170.60</b>
<b>Employment and Fee Applications – 218</b>					
26 May 2021	Petrov, Natasha B.	218	Review Proskauer monthly statements, Board materials, and various case dockets and pleadings for Proskauer 11th interim fee application (2.10); Calculations regarding same (0.40); Continue drafting fee application (2.70).	5.20	1,513.20
<b>Employment and Fee Applications Sub-Total</b>				<b>5.20</b>	<b>\$1,513.20</b>

Client Name  
Matter NameFOMB (33260)  
PROMESA TITLE III: ERS (0007)

Exhibit Exhibit B Page 102 of 104

Invoice Date  
Invoice Number06 Jul 2021  
21045313**Timekeeper Summary**

<b><u>Timekeeper</u></b>	<b><u>Hours</u></b>	<b><u>Rate</u></b>	<b><u>Fees Amount</u></b>
<b><u>Associate</u></b>			
Esses, Joshua A.	3.10	853.00	2,644.30
Kim, Mee (Rina)	0.20	853.00	170.60
<b>Total Associate</b>	<b>3.30</b>		<b>\$ 2,814.90</b>
<b><u>Legal Assistant</u></b>			
Petrov, Natasha B.	5.20	291.00	1,513.20
<b>Total Legal Assistant</b>	<b>5.20</b>		<b>\$ 1,513.20</b>
<b>Professional Fees</b>	<b>8.50</b>		<b>\$ 4,328.10</b>

Client Name  
Matter NameFOMB (33260)  
PROMESA TITLE III: ERS (0007)

Exhibit Exhibit B Page 103 of 104

Invoice Date  
Invoice Number06 Jul 2021  
21045313

## Description of Disbursements

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Amount</u>
<b>Reproduction Color</b>			
09 Feb 2021	Dale, Margaret A.	Reproduction Color	5.70
09 Feb 2021	Dale, Margaret A.	Reproduction Color	8.40
<b>Total Reproduction Color</b>			<b>14.10</b>
<b>Reproduction</b>			
09 Feb 2021	Dale, Margaret A.	Reproduction	1.70
09 Feb 2021	Dale, Margaret A.	Reproduction	0.90
<b>Total Reproduction</b>			<b>2.60</b>
<b>High! Licensing</b>			
04 Feb 2020	Kim, Mee (Rina)	High Q Monthly Licensing Fee	185.00
<b>Total High! Licensing</b>			<b>185.00</b>

**Client Name**  
**Matter Name**FOMB (33260)  
PROMESA TITLE III: ERS (0007)

Exhibit Exhibit B Page 104 of 104

**Invoice Date**  
**Invoice Number**06 Jul 2021  
21045313

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**Disbursement Summary**

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<b><u>Disbursements and Other Charges</u></b>	<b><u>Amount</u></b>
Copying & Printing	16.70
HighQ Charges	<u>185.00</u>
<b>Total Disbursements</b>	<b>\$ 201.70</b>

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**Total Billed**

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**\$ 4,529.80**

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